

00-674-CD  
JAMES H. PANICCIETTI -vs- CORINDA KAY PANICCIETTI et al

Matthew B. Taladay, Esq.	JAMES H. PANIGHETTI	X	JUNE 6, 2000, COMPLAINT IN CIVIL ACTION, filed by Matthew B. Taladay, Esq., Attorney for the Plaintiff One Certified Copy to Sheriff	1
		X	JUN 12, 2000, SHERIFF RETURN, COMPLAINT IN EQUITY UPON DEFENDANT, SO ANSWERS, CHESTER A. HAWKINS, SHERIFF by s/Marilyn Hamm	2
	00-674-CD	X	JUN 23, 2000, PETITION FOR INJUNCTIVE RELIEF, filed by s/MATTHEW B. TALADAY, ESQ. ONE (1) CERT TO ATTY	3
		X	JUN 26, 2000, RULE TO SHOW CAUSE ORDER, UPON DEFENDANT, RETURNABLE THE 30th day of JUNE, 2000: BY THE COURT, s/JOHN K. REILLY, JR., PRESIDENT JUDGE ONE (1) CC ATTY TALADAY	4
Toni M. Cherry	CORINDA KAY PANIGHETTI	X	JUN 30, 2000, ORDER, RE: PETITION FOR INJUNCTIVE RELIEF: BY THE COURT, s/JOHN K. REILLY, JR., PRESIDENT JUDGE TWO (2) CERT TO ATTY	5
	individually and as personal representative of the Estate of JOHN A. PANIGHETTI, deceased	X	JUL 27, 2000, DEFENDANT'S PRELIMINARY OBJECTIONS TO PLAINTIFF'S COMPLAINT, filed by s/TONI M. CHERRY, ESQ. CERTIFICATE OF SERVICE, filed.	6
		X	AUG. 21, 2000, PETITION FOR SPECIAL RELIEF AND TO HOLD PLAINTIFF IN CONTEMPT OF ORDER OF JUNE 30, 2000, filed by s/TONI M. CHERRY, ESQ. VERIFICATION, s/CORINDA KAY PANIGHETTI	7
		X	AUG. 23, 2000, NOTICE and ORDER to APPEAR upon PLAINTIFF to appear in person Oct. 12, 2000: BY THE COURT: s/JOHN K. REILLY, JR., P.J.	8
Pro Shiff	BY ATTY 80.00	X	SEP. 06, 2000, AMENDED COMPLAINT, filed by s/MATTHEW B. TALADAY, ESQ. CERTIFICATE OF SERVICE, filed.	9
Hawkins	By Atty 38.21	X	SEP. 19, 2000, RESPONSE TO PETITION FOR SPECIAL RELIEF AND MOTION FOR CONTEMPT, filed by s/MATTHEW B. TALADAY, ESQ. CERTIFICATE OF SERVICE, filed.	10
		X	SEP. 19, 2000, SUPPLEMENTAL REQUEST FOR SPECIAL RELIEF, filed by s/MATTHEW B. TALADAY, ESQ.	11
		X	SEP. 25, 2000, RULE TO SHOW CAUSE ORDER, UPON DEFENDANT, RETURNABLE OCT. 12, 2000: By the Court, s/JOHN K. REILLY, JR., P.J.	12
		X	SEP. 29, 2000, CERTIFICATE OF SERVICE, SUPPLEMENTAL PETITION for SPECIAL RELIEF and ORDER OF COURT UPON TONI M. CHERRY, ESQ. filed by s/MATTHEW B. TALADAY, ESQ.	13
		X	OCTOBER 16, 2000, ORDER, filed. Cert. to--Atty. Cherry & Taladay NOW, this 12th day of October, 2000, RE: Petition for Special Relief. s/JKR, JR., P.J.	

PLEASE REFER TO COMPUTER  
FOR FURTHER ENTRIES

Date: 09/20/2005

Time: 02:20 PM

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Clearfield County Court of Common Pleas

ROA Report

User: LBENDER

Case: 2000-00674-CD

Current Judge: Fredric Joseph Ammerman

James H. Panighetti vs. Corinda Kay Panighetti

Civil Other

Date		Judge
06/06/2000	New Case Filed. Please refer to docket entries prior to November 2000.	No Judge
03/15/2001	✓ Second Supplemental Request for Special Relief. Filed by s/Matthew B. Taladay, Esq. no cc	No Judge
03/20/2001	✓ Rule to Show Cause Order, And Now, this 20th day of March, 2001, Rule entered upon Corinda Kay Panighetti, returnable Apr. 16, 2001. By the Court, s/JKR,JR,PJ. 1 cc Atty Taladay	John K. Reilly Jr.
03/27/2001	✓ Certificate of Service, Second Supplemental Petition for Special Relief and Order Court upon Toni M. Cherry, Esq. s/Matthew B. Taladay, Esq. no cc	John K. Reilly Jr.
04/16/2001	✓ ORDER, NOW, this 16th day of Apr. 2001, re: Monies to be paid to J. H. Panighetti. by the Court, s/JKR,JR., P.J. 2 cc atty Taladay 1 cc to atty Cherry	John K. Reilly Jr.
07/17/2001	✓ Certificate of Readiness. File by s/Matthew B. Taladay, Esq. Copy to CA	John K. Reilly Jr.
07/18/2001	✓ Petition For Status Conference. Filed by s/Matthew B. Taladay, Esq.	John K. Reilly Jr.
	✓ ORDER, AND NOW, this 18th day of July, 2001, re: Status Conference scheduled for 3rd day of August, 2001, at 2:30 p.m. by the Court, s/JKRM,JR.,P.J. 1 cc atty Taladay	John K. Reilly Jr.
07/24/2001	✓ Certificate of Service, Petition for Status Conference and Order of Court, upon Toni M. Cherry, Esq. s/Matthew B. Taladay, Esq. no cc	John K. Reilly Jr.
08/16/2001	✓ Answer to Amend Complaint, New Matter and Counterclaim. Filed by s/Toni M. Cherry, Esq. Verification. s/Corinda Kay Panighetti 2 cc Atty Cherry	John K. Reilly Jr.
09/24/2001	✓ Reply to New Matter and Answer to Counterclaim. Filed by s/Matthew B. Taladay, Esq. Verification. s/James H. Panighetti Cert of Svc no cc	John K. Reilly Jr.
12/18/2001	✓ Third Supplemental Request For Special Relief. Filed by s/Matthew B. Taladay, Esq. 1 cc Atty Taladay	John K. Reilly Jr.
12/19/2001	✓ RULE TO SHOW CAUSE, AND NOW, this 19th day of Dec., 2001, re: Rule is issued upon Corinda Kay Panighetti, returnable the 14th day of January, 2001, at 2:00 p.m. by the Court, s/JKR,JR., P.J. 1 cc to Atty	John K. Reilly Jr.
12/24/2001	✓ Certificate of Service, Plaintiff's Third Supplemental Petition for Special Relief and Order of Court upon Toni M. Cherry, Esq. s/Matthew B. Taladay, Esq. no cc	John K. Reilly Jr.
01/02/2002	✓ Motion For Continuance. Filed by s/Toni M. Cherry, Esq. Cert of Svc 1 cc to Atty T. Cherry	John K. Reilly Jr.
01/07/2002	✓ ORDER, AND NOW, this 4th day of Jan. 2002, re: Continuance of Hearing scheduled for Jan. 14, 2002, at 2:00 p.m. is hereby GRANTED. by the Court, s/JKR,JR.,P.J. 1 cc to Atty T. Cherry	John K. Reilly Jr.
04/18/2002	✓ ORDER OF COURT, AND NOW, this 18th day of April, 2002, re: Petition of James H. Panighetti for special relief, etc. by the Court, s/JKR,JR.,P.J. 4 cc to atty	John K. Reilly Jr.
10/21/2003	✓ Fourth Supplemental Request For Special Relief. filed by s/Matthew B. Taladay, Esquire Verification s/Matthew B. Taladay, Esquire 1 cc Atty Taladay	John K. Reilly Jr.

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Date: 09/20/2005

Clearfield County Court of Common Pleas

User: LBENDER

Time: 02:20 PM

ROA Report

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Case: 2000-00674-CD

Current Judge: Fredric Joseph Ammerman

James H. Panighetti vs. Corinda Kay Panighetti

Civil Other

Date		Judge
10/21/2003	✓ RULE TO SHOW CAUSE ORDER, AND NOW, this 21st day of October, 2003, issued upon CORINDA KAY PANIGHETTI. Rule Returnable by Hearing the 7th day of November, 2003, at 2:30 p.m. by the Court, s/JKR, JR., P.J. 1 cc Atty Taladay	John K. Reilly Jr.
10/23/2003	✓ Certificate of Service of Plaintiff's Fourth Supplemental Petition for Special Relief and Order of Court filed by Atty. T. Cherry. No cc.	John K. Reilly Jr.
11/07/2003	✓ ORDER: AND NOW, this 7th day of Nov. 2003, upon stipulation and agreement of the parties, it is hereby Ordered and Decreed as follows: (See Original for details of bids and closing requirements.) s/JKR 2 CC to Atty. Taladay 2 cc to Atty. T. Cherry.	John K. Reilly Jr.
10/08/2004	✓ Order, AND NOW, this 8th day of October, 2004, it is the Order of the Court that a status conference in the above-captioned matter has been scheduled for Monday, November 22, 2004 at 10:00 a.m. in Courtroom No. 1, Clfd Co. Courthouse. BY THE COURT: /s/Fredric J. Ammerman, President Judge. 1 CC Atty T. Cherry, 1 CC Atty Taladay.	Fredric Joseph Ammerman
11/22/2004	/ Order, AND NOW, this 22nd day of Nov., 2004, following status conference with counsel and the Court, it is the Order of the Court that the Court Administrator is directed to place this case on the Winter 2005 Non-Jury Trial List. BY THE COURT: /s/ Fredric J. Ammerman, President Judge. 1 CC Attys: Taladay, T. Cherry	Fredric Joseph Ammerman
01/26/2005	/ ORDER, filed. NOW, this 21st day of Jan., 2005, following Pre-Trial Conf. among the Court and counsel; it is the ORDER of this Court that the case be and is hereby continued until the Spring Term of Court in Clfd. Co. The Court Administrator is directed to list the matter for trial for the Spring Call of the Civil List. BY THE COURT: /s/ Fredric J. Ammerman, President Judge. 2CC Atty T. Cherry, 2CC Atty Taladay	Fredric Joseph Ammerman
04/22/2005	/ Order, NOW, this 22nd day of April, 2005, Non-Jury Trial is scheduled for 1 day on the 6th day of July, 2005, beginning at 9:00 a.m. in Courtroom No. 1. BY THE COURT, Fredric J. Ammerman, President Judge. 1CC Attys: Taladay, T. Cherry	Fredric Joseph Ammerman
07/07/2005	/ Order, this 6th day of July, 2005, it is the ORDER of this Court that counsel for both parties supply the Court with appropriate brief within no more than 35 days from this date. By The Court, /s/Fredric J. Ammerman, Pres. Judge. 2CC Attys: T. Cherry, Taladay	Fredric Joseph Ammerman
08/11/2005	/ Order, NOW, this 10th day of August, 2005, upon agreement of the parties, it is the Order of this Court that the date by which counsel is to supply briefs to this Court is hereby extended until August 19, 2005. By The Court, /s/ Fredric J. Ammerman, Pres. Judge. 1CC Atty M. Taladay, Atty T. Cherry	Fredric Joseph Ammerman

Date: 06/29/2005

Clearfield County Court of Common Pleas

User: BILLSHAW

Time: 03:06 PM

ROA Report

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Current Judge: Fredric Joseph Ammerman

James H. Panighetti vs. Corinda Kay Panighetti

Civil Other

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MATTHEW B. TALADAY

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

PANIGHETTI, JAMES H.

00-674-CD

VS

PANIGHETTI, CORINDA KAY

COMPLAINT IN EQUITY

SHERIFF RETURNS

NOW JUNE 7, 2000 AT 11:14 AM DST SERVED THE WITHIN COMPLAINT  
IN EQUITY ON CORINDA KAY PANIGHETTI, IND & AS PERSONAL  
REPRESENTATIVE, DEFENDANT AT RESIDENCE 332 TOZIER AVE.,  
DUBOIS, CLEARFIELD COUNTY, PENNSYLVANIA BY HANDING TO  
CORINDA KAY PANIGHETTI A TRUE AND ATTESTED COPY OF THE  
ORIGINAL COMPLAINT IN EQUITY AND MADE KNOWN TO HER THE  
CONTENTS THEREOF.

SERVED BY: COUDRIET

28.21 SHFF. HAWKINS PAID BY: ATTY.

10.00 SURCHARGE PAID BY: ATTY.

SWORN TO BEFORE ME THIS

12th DAY OF June 2000

WILLIAM A. SHAW  
Prothonotary  
My Commission Expires  
1st Monday in Jan. 2002  
Clearfield Co., Clearfield, PA.

SO ANSWERS

*Chester A. Hawkins*  
*My Marilyn Horn*

CHESTER A. HAWKINS  
SHERIFF

FILED

JUN 12 2000  
01:33pm  
William A. Shaw  
Prothonotary *REL*

①

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

⑤ JAMES H. PANIGHETTI,  
Plaintiff

vs.

② CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
⑤ John A. Panighetti, deceased,  
Defendant

: CIVIL ACTION - EQUITY

:  
: No. 00-674-CO

: Type of pleading:

: COMPLAINT

: Filed on behalf of:

: PLAINTIFF

: Counsel of record for this  
: party:

: Matthew B. Taladay, Esq.  
: Supreme Court No. 49663  
: Hanak, Guido and Taladay  
: 498 Jeffers Street  
: P. O. Box 487  
: DuBois, PA 15801

: 814-371-7768

**FILED**

JUN 06 2000

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

NOTICE

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

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

Court Administrator  
Clearfield County Courthouse  
230 East Market Street  
Clearfield, PA 16830  
(814) 765-2641 Ext. 1303

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

**COMPLAINT**

AND NOW, comes the Plaintiff, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Complaint and Petition for Injunctive Relief as follows:

1. Plaintiff, James H. Panighetti, is an adult individual residing at 245 Boliver Drive, Bradford, McKean County, Pennsylvania.
2. Defendant, Corinda Kay Panighetti, is an adult individual with last known address of 332 Tozier Avenue, DuBois, Clearfield County, Pennsylvania 15801. Defendant, Corinda Kay Panighetti, is also the surviving spouse of John A. Panighetti, who died intestate on October 31, 1999, while lawfully married to Corinda Kay Panighetti. It is verily believed and therefore averred that Corinda Kay Panighetti is acting as personal representative of the Estate of John A. Panighetti and further believed that Corinda Kay Panighetti is claiming ownership and control of all assets of the Estate of John A. Panighetti.
3. In January, 1992, James H. Panighetti and John A. Panighetti formed a verbal or defacto partnership for the purpose of owning and operating a tavern business to be known as "JJ's Bar".
4. By deed dated January 24, 1992 and recorded in Clearfield County Deed Book 1446 at Page 248, John A. Panighetti and

James H. Panighetti became tenants in common to a parcel of property located in Sandy Township, Clearfield County which housed the tavern business. A copy of Deed is attached hereto as Exhibit "A".

5. John A. Panighetti and James H. Panighetti also took title to a restaurant liquor license issued by the Commonwealth of Pennsylvania Liquor Control Board, License No. R-11828, LID #28186.

6. For business years 1992 through 1994 John A. Panighetti and James H. Panighetti operated the business as an equal partnership, with each holding a 50% ownership interest. In business year 1995, in recognition of James H. Panighetti's financial collateral contributions toward the business James H. Panighetti and John A. Panighetti redesignated partnership interests.

7. In business year 1995 James H. Panighetti and John A. Panighetti redesignated partnership interest in the business enterprise to provide for a 75% ownership by James and 25% ownership by John. This is reflected in the 1995 Partnership Tax Return attached hereto as Exhibit "B".

8. Partnership Tax Returns for the years 1996, 1997 and 1998, signed by both James H. Panighetti and John A. Panighetti show James H. Panighetti having an ownership interest of 75% and John A. Panighetti having 25% ownership interest in the premises.

9. The Plaintiff believes and therefore avers that there is no formal written partnership agreement between James H. Panighetti and John A. Panighetti.

10. By deed dated January 14, 1997, interest in the real estate used as the tavern location was transferred to John A. Panighetti and Corinda Kay Panighetti, as tenants by the entireties, as to an

undivided one-half interest and to James H. Panighetti, single, as to an undivided one-half interest.

11. In 1998 because of legal problems incurred by John A. Panighetti, Corinda Kay Panighetti became the designated manager of JJ's Bar & Grille for purposes of Pennsylvania Liquor Control Board licensing.

12. James H. Panighetti has never been involved in the day-to-day operations of JJ's Bar & Grille.

13. Following the death of John A. Panighetti on October 31, 1999, Defendant, Corinda Kay Panighetti, continued as manager of JJ's Bar & Grille.

14. James H. Panighetti has recently discovered various acts and omissions which have been committed or permitted by Defendant, Corinda Kay Panighetti, which are detrimental to the operation of JJ's Bar & Grille as a viable business and contrary to Plaintiff's rights as an owner of the business and holder of the liquor license. These acts and omissions include:

- (a) Failure to pay valid business debts of the tavern;
- (b) Signing the name of James H. Panighetti to dozens of checks drawn on the business account of the tavern without authorization from James H. Panighetti;
- (c) Issuing bad checks to creditors and failing to make good on non-sufficient funds balances;
- (d) Failing to make deposits of tavern proceeds in the partnership account;
- (e) Misappropriating or failing to safeguard tavern receipts;
- (f) Misappropriating or failing to safeguard liquor and food stock of the tavern;



- (g) Misappropriating or failing to safeguard assets and equipment of the tavern, including, but not limited to, hi-fi music equipment and compact disks;
- (h) Filing or attempting to file a 1999 partnership federal income tax return showing partnership owner interest as 50% to James H. Panighetti and 50% to John A. Panighetti, contrary to the previously established ownership split;
- (i) In failing to make any income payments or distributions to James H. Panighetti despite issuing a 1998 K-1 form to James H. Panighetti showing James ordinary income in the amount of \$31,5129.00 for the year 1998 (attached hereto as Exhibit "C") and a 1999 partnership return showing ordinary income of \$23,755 (attached hereto as Exhibit "D");
- (j) Failure to make payments for liquor stock purchased from the Pennsylvania Liquor Control Board Wine and Spirits Shop;
- (k) In failing to properly screen, hire and supervise employees at JJ's Bar & Grille;
- (l) In failing to advise the Pennsylvania Liquor Control Board of the death of John A. Panighetti and to make appropriate arrangements for the transfer of the liquor license; and
- (m) By entering the tavern premises and taking or failing to safeguard assets and items of personal property of the business.

15. On or about April 9, 2000, Plaintiff, James H. Panighetti, became aware of the problems above referenced and took steps to temporarily cease operations of JJ's Bar & Grille, including obtaining the Pennsylvania Liquor License and returning it to the Pennsylvania Liquor Control Board for safekeeping. A copy of the letter of the Pennsylvania Liquor Control Board acknowledging receipt of the license is attached hereto as Exhibit "E". James H. Panighetti

has also obtained the retail liquor store discount card from the local Wine & Spirits Shop and has returned this to the Pennsylvania Liquor Control Board.

### **COUNT I**

16. Paragraphs 1 through 15 are incorporated herein by reference as if set forth in full.

17. The harms committed by Defendant are ongoing in nature and Plaintiff does not have an adequate remedy at law to safeguard his interests.

WHEREFORE, Plaintiff demands judgment against the Defendant and the entry of an Order, preliminary and after final hearing, permanently:

(a) Enjoining Defendant from entering the business premises;

(b) Enjoining Defendant from signing any checks on behalf of the business, using either her name or that of James H. Panighetti;

(c) Enjoining Defendant from refusing and failing to provide to the Plaintiff upon demand information relating to the operation of the business including, but not limited to, deposit records, register tapes and sales receipts, canceled checks and any other records relating to income and expenses of the business;

(d) Enjoining Defendant from refusing to execute on a timely basis all documents necessary to renew and preserve the Liquor License No. R-11828, LID #28186;

(e) Enjoining Defendant from interfering with or refusing to cooperate in the Plaintiff's efforts to utilize the business checking account funds to pay current or ongoing expenses of the tavern;

(f) Enjoining the Defendant from refusing to cooperate in transfer of the liquor license into the sole name of James Panighetti and transfer of the manager's designation to an individual to be designated by James H. Panighetti;

(g) Directing that Defendant immediately perform and otherwise comply with all acts necessary to preserve the assets and interests of the tavern business; and

(h) Providing such other relief as the Court may deem just and proper.

## **COUNT II**

18. Paragraphs 1 through 17 are incorporated herein by reference as if set forth in full.

19. Because of the death of John A. Panighetti, the partnership between John and James has been dissolved.

20. The equitable partnership interests of John would have passed to his estate by intestate succession. Because of the activities of Defendant, Corinda Kay Panighetti, as set forth above, James H. Panighetti is unable and unwilling to participate with Corinda Kay Panighetti in the operation of the tavern business.

21. The liquor license, personal property, stock and equipment used in the operation of the business premises are subject to severe diminution in value if divided.

22. Plaintiff requests this Court to ascertain the respective ownership interests of the party and to award ownership of the tavern business, liquor license and equipment to James H. Panighetti, subject to payment for any equitable interests of Defendant, after credit for offsets occasioned by Defendant's mismanagement.

WHEREFORE, Plaintiff requests equitable distribution of the tavern business, liquor license and related equipment, furnishings and fixtures.

### **COUNT III**

23. Paragraphs 1 through 22 are incorporated herein by reference as if set forth in full.

24. By virtue of Defendant's sole and exclusive operation of and access to the books, records and inventory and assets of the tavern business, Plaintiff is entitled to an accounting by Defendant of the partnership monies and property which may have been wasted, converted and lost by virtue of Defendant's misconduct, mismanagement and breach of obligations as set forth above.

25. Defendant is liable to Plaintiff for the value of monies and property as is shown by the accounting to have been wasted, converted or lost by her.

26. Defendant is liable to Plaintiff and to the Estate of John A. Panighetti for the value of any properties.

27. Plaintiff has no adequate remedy at law.

WHEREFORE, Plaintiff demands an accounting and the entry of judgment in favor of Plaintiff and against the Defendant for the value of monies, assets and property which is shown by the accounting to have been wasted, converted or lost through Defendant's breach of obligations.

**COUNT IV**  
**PARTITION**

28. Paragraphs 1 through 27 are incorporated herein by reference as if set forth in full.

29. By virtue of the death of John A. Panighetti, the Plaintiff and Defendant are co-owners of the real estate more fully bounded and described in Exhibit "A" attached hereto. This real estate is not subject to equitable physical division. The real estate in question is the designated license premises under Liquor License No. R-11828, LID #28186 in which Plaintiff holds a majority equitable interest.

30. Plaintiff hereby requests this Court to enter an Order in Partition requiring that Defendant sell to Plaintiff all her right, title and interest in the premises at issue at a cost which the Court deems to be fair and equitable, after offsets for any monies owing by Plaintiff to Defendant based on causes of action set forth in Counts I and II hereof.

31. Plaintiff has no adequate remedy at law.

WHEREFORE, Plaintiff demands judgment in his favor.

HANAK, GUIDO AND TALADAY

By 

Matthew B. Taladay

**VERIFICATION**

I, JAMES H. PANIGHETTI, do hereby verify that I have read the foregoing COMPLAINT. The statements therein are correct to the best of my personal knowledge or information and belief.

This statement and verification are made subject to the penalties of 18 Pa.C.S. Section 4904 relating to unsworn fabrication to authorities, which provides that if I make knowingly false averments I may be subject to criminal penalties.

Date: 5-18-00

  
James H. Panighetti

**This Deed,**

MADE the 24th day of January  
in the year nineteen hundred and ninety two (1992)  
BETWEEN

DEPOSIT BANK, a banking institution incorporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 2 E. Long Avenue, DuBois, Clearfield County, Pennsylvania,  
GRANTOR

A  
N  
D

JOHN A. PANIGHETTI of DuBois, Clearfield County, Pennsylvania and JAMES H. PANIGHETTI of Bradford, Pennsylvania, as tenants in common,  
GRANTEES

WITNESSETH, That in consideration of (\$23,000.00)  
Twenty Three Thousand and 00/100 ----- Dollars,

in hand paid, the receipt whereof is hereby acknowledged, the said grantor does hereby grant and convey to the said grantee &

ALL that piece, parcel or lot of land situate, lying and being in the Township of Sandy, Clearfield County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING on the East side of the Township Road, extension of South Brady Street, at a post on line of a 10 foot alley; thence in a line along the said Township Extension of South Brady Street 55 feet to a post on line of land now or formerly owned by Zilleox; thence along said Zilleox land East 150 feet to a post on land formerly owned by George W. Dickey; thence North along line of land formerly owned by Dickey, 45 feet to a post on line of 10 foot alley; thence West along line of said 10 foot alley, 150 feet to a post at the place of beginning.

GRANTING and giving unto the Grantee, its successors and/or assigns, the free and uninterrupted right to use said 10 foot alley along the full length of the property herein conveyed, and also the right, free of charge to dig, lay and maintain a sewer across the line of the land formerly owned by the said Dickey.

BEING the same premises which became vested in the Grantor herein by deed of Chester A. Hawkins, Sheriff of Clearfield County, dated February 15, 1991 and recorded in Clearfield County Deed and Records Book 1386, page 330.

DuBOIS AREA SCHOOL DISTRICT  
1% REALTY TRANSFER TAX

AMOUNT \$ 230.00

PAID 3-6-92 KAREN L. STARCK  
Date Agent

## NOTICE

In accordance with the provisions of "The Bituminous Mine Subsidence and Land Conservation Act of 1960", I/we, the undersigned grantee/grantees, hereby certify that I/we know and understand that I/we may not be obtaining the right of protection against subsidence resulting from coal mining operations and that the purchased property may be protected from damage due to mine subsidence by a private contract with the owners of the economic interest in the coal. I/we further certify that this certification is in a color contrasting with that in the deed proper and is printed in twelve point type preceded by the word "notice" printed in twenty-four point type.

Witness:

*John A. Panighetti*  
John A. Panighetti  
*James H. Panighetti*  
James H. Panighetti  
This 5 day of March 1992 *James H. Panighetti*



**SCHEDULE K-1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

OMB No. 1545-0099

**1995**

For calendar year 1995 or tax year beg.

, 1995, & ending

, 19

Partner's identifying number ▶ **159-42-8922**

Partnership's identifying number ▶ **25-1667959**

Partner's name, address, and ZIP code

**JAMES H PANIGHETTI**  
**3 CHARLOTTE AVE**  
**DUBOIS PA 15801**

Partnership's name, address, and ZIP code

**JJ'S BAR AND GRILL**  
**623 S BRADY ST**  
**DUBOIS, PA 15801**

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ▶ **Partnership**

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (i) Before change or termination (ii) End of year  
Profit sharing ..... **75.0000** % **75.0000** %  
Loss sharing ..... **75.0000** % **75.0000** %  
Ownership of capital **0.0000** % **74.9975** %

**E** IRS Center where partnership filed return:

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$ \_\_\_\_\_  
Qualified nonrecourse financing ..... \$ \_\_\_\_\_  
Other ..... \$ \_\_\_\_\_

**G** Tax shelter registration no. ▶

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2)..... ☐

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

**J** Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
		<b>7,397.</b>		<b>7,397.</b>

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	<b>1</b> Ordinary income (loss) from trade or business activities .....	<b>1</b> <b>7,397.</b>	See pages 5 and 6 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>2</b> Net income (loss) from rental real estate activities .....	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities .....	<b>3</b>	
	<b>4</b> Portfolio income (loss):		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.
	<b>a</b> Interest .....	<b>4a</b>	
	<b>b</b> Dividends .....	<b>4b</b>	
	<b>c</b> Royalties .....	<b>4c</b>	
	<b>d</b> Net short-term capital gain (loss) .....	<b>4d</b>	
	<b>e</b> Net long-term capital gain (loss) .....	<b>4e</b>	
	<b>f</b> Other portfolio income (loss) (attach schedule) .....	<b>4f</b>	See page 6 of Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.
	<b>5</b> Guaranteed payments to partner. ....	<b>5</b>	
Deductions	<b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft) .....	<b>6</b>	See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>7</b> Other income (loss) (attach schedule) .....	<b>7</b>	
	<b>8</b> Charitable contributions (see instructions) (attach schedule) .....	<b>8</b>	
	<b>9</b> Section 179 expense deduction .....	<b>9</b>	
Investment Interest	<b>10</b> Deductions related to portfolio income (attach schedule) .....	<b>10</b>	Form 4952, line 1 See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>11</b> Other deductions (attach schedule) .....	<b>11</b>	
	<b>12a</b> Interest expense on investment debts. ....	<b>12a</b>	
Credits	<b>b</b> (1) Investment income included on lines 4a, 4b, 4c, and 4f above. ....	<b>b(1)</b>	Form 8586, line 5
	(2) Investment expenses included on line 10 above. ....	<b>b(2)</b>	
	<b>13a</b> Low-income housing credit:		See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	(1) From section 42(j)(5) partnerships for property placed in service before 1990. ....	<b>a(1)</b>	
	(2) Other than on line 13a(1) for prop. placed in service before 1990 .....	<b>a(2)</b>	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989 .....	<b>a(3)</b>	
	(4) Other than on line 13a(3) for property placed in service after 1989 .....	<b>a(4)</b>	
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities .....	<b>13b</b>	See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>c</b> Credits (other than credits shown on lines 13a and 13b) related to rental real estate activities .....	<b>13c</b>	
	<b>d</b> Credits related to other rental activities .....	<b>13d</b>	
	<b>14</b> Other credits .....	<b>14</b>	

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1995

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Self-employment	15a Net earnings (loss) from self-employment	15a	Sch. SE, Section A or B See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c 7,397.	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a 397.	See page 8 and 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties	d(2)	
	e Other adjustments and tax preference items (attach schedule)	16e	
Foreign Taxes	17a Type of income	17a	Form 1116, check boxes
	b Name of foreign country or U.S. possession	17b	Form 1116, Part I
	c Total gross income from sources outside the United States (attach schedule)	17c	
	d Total applicable deductions and losses (attach schedule)	17d	Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f Reduction in taxes available for credit (attach schedule)	17f	
	g Other foreign tax information (attach schedule)	17g	
Other	18 Section 59(e)(2) expenditures: a Type	18a	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b
	b Amount	18b	
	19 Tax-exempt interest income	19	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	20 Other tax-exempt income	20	
	21 Nondeductible expenses	21	
	22 Distributions of money (cash and marketable securities)	22	
	23 Distributions of property other than money	23	
	24 Recapture of low-income housing credit:		Form 8611, line 8
a From section 42(j)(5) partnerships	24a		
b Other than on line 24a	24b		
Supplemental Information	25 Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

RESIDENT PARTNER'S  
SHARE OF INCOME, [LOSS] AND CREDITS  
PA SCHEDULE RK-1

1995

## PART I. GENERAL INFORMATION

Partner's SSN (Individual) or EIN (Business, Estate or Trust) <b>159-42-8922</b>		Partnership's Federal EIN <b>25-1667959</b>	
Partner's Name <b>JAMES H PANIGHETTI</b>		Partnership's Name <b>JJ'S BAR AND GRILL</b>	
Street Address (Including number) <b>3 CHARLOTTE AVE</b>		Street Address (Including number) <b>623 S BRADY ST</b>	
City <b>DUBOIS</b>	State <b>PA</b>	City <b>DUBOIS</b>	State <b>PA</b>
Zip Code <b>15801</b>		Zip Code <b>15801</b>	
A Is this partner a genl. partner? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		D Enter this partner's percentage of:	
B Date this partner's interest in partnership began: Month _____ /Day _____ /Year _____		Before decrease or termination	
C If this partner is not an individual, what type entity is it? <b>Partnership</b>		End of year	
		Profit sharing <b>75.0000 %</b> <b>75.0000 %</b>	
		[Loss] sharing <b>75.0000 %</b> <b>75.0000 %</b>	
		Ownership of capital _____ % <b>74.9975 %</b>	
		E Partner's share of liabilities: _____	

## PARTNER'S CAPITAL ACCOUNT -- BASIS

- Pennsylvania follows accepted accounting principles and practices and not Federal tax accounting.
- A reconciliation of each partner's capital account is not required on the PA-65.
- The partnership must maintain each partner's capital account.

## PART II. DISTRIBUTIVE SHARE OF INCOME AND OR [LOSSES]

	Pennsylvania Income Class Amounts Reported Should Be Determined Under Pennsylvania Personal Income Tax Rules	Partner's Share of Income or [Loss] -- whether distributed or not		Include these amounts on the lines indicated for these PA returns:				
					PA-40R	PA-41	PA-65	PA-20S
1	Net Profit or [Loss] from the Operation of a Business, Profession or Farm	\$	7,397.00	Line	4	3	1b	1a
2	Pennsylvania Taxable Interest	\$	.00	Line	2	1	3	3
3	Pennsylvania Taxable Dividends	\$	.00	Line	3	2	4	4
4	Net Gain or [Loss] from the Sale, Exchange or Disposition of Property	\$	.00	Line	5	4	5	5
5	Net Income or [Loss] from Rents, Royalties, Patents and Copyrights	\$	.00	Line	6	5	6	6
6	Income derived from Estates and Trusts	\$	.00	Line	7	6	7	7
7	Taxable Gambling and Lottery Winnings	\$	.00	Line	8	7	8	7

## PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR

8	Employment Incentive Payments Credit	\$ 00	Line 15	13	16	15b
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## PART IV. DISTRIBUTIONS

9	Nontaxable Return of Capital Distribution	\$ 00	
10	Sale, Exchange or Liquidation of Partnership Interest	\$ 00	
11	Guaranteed Payments	\$ 00	See instructions on page 10.

**Partners Share of Income, Credits, Deductions, etc.**  
See separate instructions.

OMB No. 1545-0099

For calendar year 1998 or tax year beg.

1996, & ending

19

**1998**

Partner's identifying number ▶ **159-42-8922**

Partnership's identifying number ▶ **25-1667959**

Partner's name, address, and ZIP code

**JAMES H PANIGHETTI**  
**3 CHARLOTTE AVE**  
**DUBOIS PA 15801**

Partnership's name, address, and ZIP code

**JJ'S BAR AND GRILL**  
**623 S BRADY ST**  
**DUBOIS, PA 15801**

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ▶ **Partnership**

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (I) Before change or termination (II) End of year  
Profit sharing ..... **75. %** **75. %**  
Loss sharing ..... **75. %** **75. %**  
Ownership of capital ..... **75. %** **75.0003 %**

**E** IRS Center where partnership filed return: **PHILADELPHIA**

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$ \_\_\_\_\_  
Qualified nonrecourse financing ..... \$ \_\_\_\_\_  
Other ..... \$ \_\_\_\_\_

**G** Tax shelter registration no. ▶ \_\_\_\_\_

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ..... ☐

**J** Analysis of partner's capital account:

Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
<b>27,954.</b>		<b>31,519.</b>		<b>59,473.</b>

**(a) Distributive share item**

**(b) Amount**

**(c) 1040 filers enter the amount in column (b) on:**

<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities .....	<b>1</b>	<b>31,519.</b>	See page 6 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>2</b> Net income (loss) from rental real estate activities .....	<b>2</b>		
	<b>3</b> Net income (loss) from other rental activities .....	<b>3</b>		
	<b>4</b> Portfolio income (loss):			
	<b>a</b> Interest .....	<b>4a</b>		
	<b>b</b> Ordinary Dividends .....	<b>4b</b>		
	<b>c</b> Royalties .....	<b>4c</b>		
	<b>d</b> Net short-term capital gain (loss) .....	<b>4d</b>		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f)
	<b>e</b> Net long-term capital gain (loss):			
	<b>(1)</b> 28% rate gain (loss) .....	<b>e(1)</b>		
	<b>(2)</b> Total for year .....	<b>e(2)</b>		
	<b>f</b> Other portfolio income (loss) (attach schedule) .....	<b>4f</b>		Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.
	<b>5</b> Guaranteed payments to partner .....	<b>5</b>		
	<b>6</b> Net section 1231 gain (loss) (other than due to casualty or theft) .....	<b>6</b>		
	<b>7</b> Other income (loss) (attach schedule) .....	<b>7</b>		
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) (attach schedule) .....	<b>8</b>		Sch. A, line 15 or 16 See page 7 and 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>9</b> Section 179 expense deduction .....	<b>9</b>		
	<b>10</b> Deductions related to portfolio income (attach schedule) .....	<b>10</b>		
	<b>11</b> Other deductions (attach schedule) .....	<b>11</b>		
<b>Credits</b>	<b>12a</b> Low-income housing credit:			Form 8586, line 5
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 .....	<b>a(1)</b>		
	<b>(2)</b> Other than on line 12a(1) for prop. placed in service before 1990 .....	<b>a(2)</b>		
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 .....	<b>a(3)</b>		
	<b>(4)</b> Other than on line 12a(3) for property placed in service after 1989 .....	<b>a(4)</b>		See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities .....	<b>12b</b>		
	<b>c</b> Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities .....	<b>12c</b>		
	<b>d</b> Credits related to other rental activities .....	<b>12d</b>		
	<b>13</b> Other credits .....	<b>13</b>		

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

CAA 8 1065K112 NTF 17532 GLD 2867

Schedule K-1 (Form 1065) 1998

Partner #1

EXHIBIT "C"

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Investment Interest	14a Interest expense on investment debts	14a	Form 4952, line 1 See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	
	(2) Investment expenses included on line 10	b(2)	
Self-employment	15a Net earnings (loss) from self-employment	15a 31,519.	Sch. SE, Section A or B See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a -1,937.	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties	d(2)	
	e Other adjustments and tax preference items (attach schedule)	16e	
Foreign Taxes	17a Type of income		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	b Name of foreign country or possession		
	c Total gross income from sources outside the United States (attach schedule)	17c	
	d Total applicable deductions and losses (attach schedule)	17d	
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f Reduction in taxes available for credit (attach schedule)	17f	
	g Other foreign tax information (attach schedule)	17g	
Other	18 Section 59(e)(2) expenditures: a Type		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b  See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065)  Form 8611, line 8
	b Amount	18b	
	19 Tax-exempt interest income	19	
	20 Other tax-exempt income	20	
	21 Nondeductible expenses	21	
	22 Distributions of money (cash and marketable securities)	22	
	23 Distributions of property other than money	23	
	24 Recapture of low-income housing credit: a From section 42(j)(5) partnerships b Other than on line 24a	24a 24b	
Supplemental Information	25 Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

Form 1065

## U.S. Partnership Return of Income

OMB No. 1545-0099

Department of the Treasury,  
Internal Revenue Service

For calendar year 1999, or tax year beg. \_\_\_\_\_, 1999, &amp; ending \_\_\_\_\_

▶ See separate instructions.

1999

A Principal busn. activity  
BAR AND REST.B Principal product/service  
LIQUOR FOOD

C Business code number

Use the  
IRS  
label.  
Other-  
wise,  
please  
print  
or type.

Name of partnership, Number, street, and room or suite no., City or town, state, and ZIP code

JJ'S BAR AND GRILL

623 S BRADY ST

DUBOIS, PA 15801

D Employer ID number  
25-1667959E Date business started  
06/27/92F Total assets (see instructions)  
\$G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address (4) ☐ Amended returnH Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during tax year ▶ 2

Caution: Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a	148,312.	1c	148,312.
	1b Less returns and allowances	1b			
	2 Cost of goods sold (Schedule A, line 8)	2		86,992.	
	3 Gross profit. Subtract line 2 from line 1c	3		61,320.	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)	4			
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6 Net gain (loss) from Form 4797, Part II, line 18	6			
	7 Other income (loss) (attach schedule)	7		8,125.	
8 Total income (loss). Combine lines 3 through 7	8		69,445.		
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)	9			
	10 Guaranteed payments to partners	10			
	11 Repairs and maintenance	11		5,039.	
	12 Bad debts	12			
	13 Rent	13			
	14 Taxes and licenses	14		862.	
	15 Interest	15		1,067.	
	16a Depreciation (if required, attach Form 4562)	16a	3,435.		
	16b Less depreciation reported on Schedule A and elsewhere on return	16b		3,435.	
	17 Depletion (Do not deduct oil and gas depletion.)	17			
	18 Retirement plans, etc.	18			
	19 Employee benefit programs	19			
	20 Other deductions (attach schedule)	20		35,287.	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		45,690.		
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8	22		23,755.		

Please  
Sign  
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

Paid  
Preparer's  
Use OnlyPreparer's  
signature

Date

04/05/00

Check if self-  
employed ☐Preparer's SSN or PTIN  
167-54-58Firm's name (or  
yours if self-  
employed) & address

H &amp; R BLOCK

311 WEST LONG AVE

DUBOIS, PA

EIN ▶

25-1298737

ZIP code ▶

15801

For Paperwork Reduction Act Notice, see separate instructions.

CAA 9 106512 NTF 24362 GLD 2864

Software by Tax and Accounting Software Corp.

EXHIBIT "D"

Form 1065 (1999)

**Schedule A** Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	6,613.
2	Purchases less cost of items withdrawn for personal use	2	84,519.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	91,132.
7	Inventory at end of year	7	4,140.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	86,992.

## 9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost as described in Regulations section 1.471-3  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c). ☐ Yes ☐ Noc Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐ Yes ☐ Nod Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? ☐ Yes ☐ Noe Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No  
If "Yes," attach explanation.**Schedule B** Other Information

			Yes	No
1	What type of entity is filing this return? Check the applicable box:			
a	<input checked="" type="checkbox"/> General partnership	b	<input type="checkbox"/> Limited partnership	
d	<input type="checkbox"/> Limited liability partnership	e	<input type="checkbox"/> Other ▶	
c	<input type="checkbox"/> Limited liability company			
2	Are any partners in this partnership also partnerships?			X
3	Is this partnership a partner in another partnership?			X
4	Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see Designation of Tax Matters Partner below.			X
5	Does this partnership meet ALL THREE of the following requirements?			
a	The partnership's total receipts for the tax year were less than \$250,000;			
b	The partnership's total assets at the end of the tax year were less than \$600,000; AND			
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.			
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1			X
6	Does this partnership have any foreign partners?			X
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?			X
8	Has this partnership filed, or is it required to file, Form 8264, Application for Registration of a Tax Shelter?			X
9	At any time during calendar year 1999, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶			X
10	During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520. See the instructions.			X
11	Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under Elections Made By the Partnership in the instructions.			X

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶ JOHN PANIGHETTI

Identifying number of TMP ▶ 189-44-0469

Address of designated TMP ▶ 129 HILL ST  
DUBOIS PA 15801

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

(a) Distributive share items		(b) Total amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities (page 1, line 22) .....	1	23,755.
	2 Net income (loss) from rental real estate activities (attach Form 8825) .....	2	
	3a Gross income from other rental activities .....	3a	
	b Expenses from other rental activities (attach schedule) .....	3b	
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a .....	3c	
	4 Portfolio income (loss):		
	a Interest income .....	4a	
	b Ordinary dividends .....	4b	
	c Royalty income .....	4c	
	d Net short-term capital gain (loss) (attach Schedule D (Form 1065)) .....	4d	
	e Net long-term capital gain (loss) (attach Schedule D (Form 1065)):		
(1) 28% rate gain (loss) ▶ .....	4e(1)		
(2) Total for year .....	4e(2)		
f Other portfolio income (loss) (attach schedule) .....	4f		
5 Guaranteed payments to partners .....	5		
6 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797) .....	6		
7 Other income (loss) (attach schedule) .....	7		
Deductions	8 Charitable contributions (attach schedule) .....	8	
	9 Section 179 expense deduction (attach Form 4562) .....	9	
	10 Deductions related to portfolio income (itemize) .....	10	
	11 Other deductions (attach schedule) .....	11	
Credits	12a Low-income housing credit:		
	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990 .....	12a(1)	
	(2) Other than on line 12a(1) for property placed in service before 1990 .....	12a(2)	
	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989 .....	12a(3)	
	(4) Other than on line 12a(3) for property placed in service after 1989 .....	12a(4)	
	b Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468) .....	12b	
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities .....	12c	
	d Credits related to other rental activities .....	12d	
13 Other credits .....	13		
Investment Interest	14a Interest expense on investment debts .....	14a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above .....	14b(1)	
	(2) Investment expenses included on line 10 above .....	14b(2)	
Self-Employment	15a Net earnings (loss) from self-employment .....	15a	23,755.
	b Gross farming or fishing income .....	15b	
	c Gross nonfarm income .....	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986 .....	16a	-1,718.
	b Adjusted gain or loss .....	16b	
	c Depletion (other than oil and gas) .....	16c	
	d (1) Gross income from oil, gas, and geothermal properties .....	16d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties .....	16d(2)	
	e Other adjustments and tax preference items (attach schedule) .....	16e	
Foreign Taxes	17a Type of income ▶ .....		
	b Name of foreign country or U.S. possession ▶ .....		
	c Total gross income from sources outside the United States (attach schedule) .....	17c	
	d Total applicable deductions and losses (attach schedule) .....	17d	
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	17e	
	f Reduction in taxes available for credit (attach schedule) .....	17f	
	g Other foreign tax information (attach schedule) .....	17g	
Other	18 Section 59(e)(2) expenditures: a Type ▶ .....	b Amount ▶	18b
	19 Tax-exempt interest income .....	19	
	20 Other tax-exempt income .....	20	
	21 Nondeductible expenses .....	21	
	22 Distributions of money (cash and marketable securities) .....	22	
	23 Distributions of property other than money .....	23	
	24 Other items and amounts required to be reported separately to partners (attach schedule) .....		



**Analysis of Net Income (Loss)**

<b>1</b> Net income (loss). Combine Schedule K, lines 1 through 7 in column (b). From the result, subtract the sum of Schedule K, lines 8 through 11, 14a, 17e, and 18b.						<b>1</b>	<b>23,755.</b>
<b>2</b> Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
<b>a</b> General partners				<b>23,755.</b>			
<b>b</b> Limited partners							

**Schedule L Balance Sheets per Books** (Not required if Question 5 on Schedule B is answered "Yes.")

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>1</b> Cash				
<b>2a</b> Trade notes and accounts receivable				
<b>b</b> Less allowance for bad debts				
<b>3</b> Inventories				
<b>4</b> U.S. government obligations				
<b>5</b> Tax-exempt securities				
<b>6</b> Other current assets (attach schedule)				
<b>7</b> Mortgage and real estate loans				
<b>8</b> Other investments (attach schedule)				
<b>9a</b> Buildings and other depreciable assets				
<b>b</b> Less accumulated depreciation				
<b>10a</b> Depletable assets				
<b>b</b> Less accumulated depletion				
<b>11</b> Land (net of any amortization)				
<b>12a</b> Intangible assets (amortizable only)				
<b>b</b> Less accumulated amortization				
<b>13</b> Other assets (attach schedule)				
<b>14</b> Total assets				
<b>Liabilities and Capital</b>				
<b>15</b> Accounts payable				
<b>16</b> Mortgages, notes, bonds payable in less than 1 year				
<b>17</b> Other current liabilities (attach schedule)				
<b>18</b> All nonrecourse loans				
<b>19</b> Mortgages, notes, bonds payable in 1 year or more				
<b>20</b> Other liabilities (attach schedule)				
<b>21</b> Partners' capital accounts				
<b>22</b> Total liabilities and capital				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (Not required if Question 5 on Schedule B is answered "Yes." See instructions.)

<b>1</b> Net income (loss) per books		<b>6</b> Income recorded on books this year not included on Sch. K, lines 1-7 (itemize):	
<b>2</b> Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year:		<b>a</b> Tax-exempt int. \$	
<b>3</b> Guaranteed payments (other than health insurance)		<b>7</b> Deductions included on Sch. K, lines 1 through 11, 14a, 17e, & 18b, not charged against book income this year (itemize):	
<b>4</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17e, and 18b (itemize):		<b>a</b> Depr. \$	
<b>a</b> Depreciation \$		<b>8</b> Add lines 6 and 7	
<b>b</b> Travel and entertainment \$		<b>9</b> Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
<b>5</b> Add lines 1 through 4			

**Schedule M-2 Analysis of Partners' Capital Accounts** (Not required if Question 5 on Schedule B is answered "Yes.")

<b>1</b> Balance at beginning of year		<b>6</b> Distributions: <b>a</b> Cash	
<b>2</b> Capital contributed during year		<b>b</b> Property	
<b>3</b> Net income (loss) per books		<b>7</b> Other decreases:	
<b>4</b> Other increases:		<b>8</b> Add lines 6 and 7	
<b>5</b> Add lines 1 through 4		<b>9</b> Balance at end of year. Subtract line 8 from line 5	

Form 4562

Department of the Treasury  
Internal Revenue Service (99)

# **Depreciation and Amortization** (Including Information on Listed Property)

▶ See separate instructions.

▶ Attach this form to your return.

OMB No. 1545-0172

**1999**Attachment  
Sequence No. 67

Name(s) shown on return

JJ'S BAR AND GRILL

Business or activity to which this form relates

Form 1065 Line 16a

Identifying number  
25-1667959

## **Part I Election To Expense Certain Tangible Property (Section 179)** (Note: If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see the instructions.	1	\$19,000
2	Total cost of section 179 property placed in service. See the instructions.	2	5,498.
3	Threshold cost of section 179 property before reduction in limitation.	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see the instructions.	5	19,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from 1998. See the instructions.	10	
11	Business income limitation. Enter smaller of business income (not less than zero) or line 5 (see instructions).	11	19,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

## **Part II MACRS Depreciation for Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)**

### **Section A -- General Asset Account Election**

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See the instructions. ☐

### **Section B -- General Depreciation System (GDS) (See the instructions.)**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property		4,500.	5 yrs	HY	DDB	900.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	11/01/99	998.	27.5 yrs.	MM	S/L	36.
i Nonresidential real property			39 yrs.	MM	S/L	

### **Section C -- Alternative Depreciation System (ADS) (See the instructions.)**

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

## **Part III Other Depreciation (Do Not Include Listed Property.)** (See the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999.	17	857.
18 Property subject to section 168(f)(1) election.	18	
19 ACRS and other depreciation	19	1,642.

## **Part IV Summary** (See the instructions.)

20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions.	21	3,435.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	22	

For Paperwork Reduction Act Notice, see the Instructions.

**SCHEDULE K-1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

OMB No. 1545-0099

**1999**

For calendar year 1999 or tax year beg.

1999, & ending

Partner's identifying number ▶ **159-42-8922**

Partnership's identifying number ▶ **25-1667959**

Partner's name, address, and ZIP code

**JAMES H PANIGHETTI**  
**3 CHARLOTTE AVE**  
**DUBOIS PA 15801**

Partnership's name, address, and ZIP code

**JJ'S BAR AND GRILL**  
**623 S BRADY ST**  
**DUBOIS, PA 15801**

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ▶ **Partnership**

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (I) Before change or termination (II) End of year  
Profit sharing ..... **50. %** **50. %**  
Loss sharing ..... **50. %** **50. %**  
Ownership of capital ..... **50. %** **50. %**

**E** IRS Center where partnership filed return: **PHILADELPHIA**

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$ \_\_\_\_\_  
Qualified nonrecourse financing ..... \$ \_\_\_\_\_  
Other ..... \$ \_\_\_\_\_

**G** Tax shelter registration no. ▶ \_\_\_\_\_

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2)..... ☐

**J** Analysis of partner's capital account:

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Capital account at beginning of year

(b) Capital contributed during year

(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2

(d) Withdrawals and distributions

(e) Capital account at end of year (combine columns (a) through (d))

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	<b>1</b> Ordinary income (loss) from trade or business activities .....	<b>1</b> <b>11,878.</b>	▶ See Partner's Instructions for Sch. K-1 (Form 1065).
	<b>2</b> Net income (loss) from rental real estate activities .....	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities .....	<b>3</b>	
	<b>4</b> Portfolio income (loss):		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.
	<b>a</b> Interest .....	<b>4a</b>	
	<b>b</b> Ordinary dividends .....	<b>4b</b>	
	<b>c</b> Royalties .....	<b>4c</b>	
	<b>d</b> Net short-term capital gain (loss) .....	<b>4d</b>	
	<b>e</b> Net long-term capital gain (loss):		
	(1) 28% rate gain (loss) .....	<b>e(1)</b>	
	(2) Total for year .....	<b>e(2)</b>	▶ See Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.
	<b>f</b> Other portfolio income (loss) (attach schedule) .....	<b>4f</b>	
	<b>5</b> Guaranteed payments to partner .....	<b>5</b>	
	<b>6</b> Net section 1231 gain (loss) (other than due to casualty or theft) .....	<b>6</b>	Sch. A, line 15 or 16 ▶ See Partner's Instructions for Sch. K-1 (Form 1065).
	<b>7</b> Other income (loss) (attach schedule) .....	<b>7</b>	
Deductions	<b>8</b> Charitable contributions (see instructions) (attach schedule) .....	<b>8</b>	Sch. A, line 15 or 16 ▶ See Partner's Instructions for Sch. K-1 (Form 1065).
	<b>9</b> Section 179 expense deduction .....	<b>9</b>	
	<b>10</b> Deductions related to portfolio income (attach schedule) .....	<b>10</b>	
	<b>11</b> Other deductions (attach schedule) .....	<b>11</b>	
Credits	<b>12a</b> Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships for property placed in service before 1990 .....	<b>a(1)</b>	
	(2) Other than on line 12a(1) for prop. placed in service before 1990 .....	<b>a(2)</b>	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989 .....	<b>a(3)</b>	
	(4) Other than on line 12a(3) for property placed in service after 1989 .....	<b>a(4)</b>	▶ See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities .....	<b>12b</b>	
	<b>c</b> Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities .....	<b>12c</b>	
	<b>d</b> Credits related to other rental activities .....	<b>12d</b>	
	<b>13</b> Other credits .....	<b>13</b>	

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1999

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Investment Interest	14a Interest expense on investment debts	14a	Form 4952, line 1 See Partner's Instructions for Schedule K-1 (Form 1065).
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	
	(2) Investment expenses included on line 10	b(2)	
Self-employment	15a Net earnings (loss) from self-employment	15a 11,878.	Sch. SE, Section A or B See Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a -859.	See Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties	d(2)	
	e Other adjustments and tax preference items (attach schedule)	16e	
Foreign Taxes	17a Type of income		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	b Name of foreign country or possession		
	c Total gross income from sources outside the United States (attach schedule)	17c	
	d Total applicable deductions and losses (attach schedule)	17d	
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f Reduction in taxes available for credit (attach schedule)	17f	
	g Other foreign tax information (attach schedule)	17g	
Other	18 Section 59(e)(2) expenditures: a Type		See Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b
	b Amount	18b	
	19 Tax-exempt interest income	19	See Partner's Instructions for Schedule K-1 (Form 1065).
	20 Other tax-exempt income	20	
	21 Nondeductible expenses	21	
	22 Distributions of money (cash and marketable securities)	22	
	23 Distributions of property other than money	23	Form 8611, line 8
	24 Recapture of low-income housing credit:		
a From section 42(j)(5) partnerships	24a		
b Other than on line 24a	24b		
Supplemental Information	25 Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

**SCHEDULE 1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

OMB No. 1545-0099

**1999**

For calendar year 1999 or tax year beg.

, 1999, & ending

<b>Partner's Identifying number ▶</b> 189-44-0469 <b>Partner's name, address, and ZIP code</b> JOHN PANIGHETTI 129 HILL ST DUBOIS PA 15801	<b>Partnership's Identifying number ▶</b> 25-1667959 <b>Partnership's name, address, and ZIP code</b> JJ'S BAR AND GRILL 623 S BRADY ST DUBOIS, PA 15801
<b>A</b> This partner is a <input checked="" type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member <b>B</b> What type of entity is this partner? ▶ <b>Partnership</b> <b>C</b> Is this partner a <input checked="" type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner? <b>D</b> Enter partner's % of: (i) Before change or termination (ii) End of year Profit sharing ..... 50. % 50. % Loss sharing ..... 50. % 50. % Ownership of capital ..... 50. % 50. % <b>E</b> IRS Center where partnership filed return: <b>PHILADELPHIA</b> <b>J</b> Analysis of partner's capital account:	<b>F</b> Partner's share of liabilities (see instructions): Nonrecourse ..... \$ _____ Qualified nonrecourse financing ..... \$ _____ Other ..... \$ _____ <b>G</b> Tax shelter registration no. ▶ _____ <b>H</b> Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ..... <input type="checkbox"/> <b>I</b> Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))

(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Loss)</b>		
1 Ordinary income (loss) from trade or business activities .....	1 11,877.	▶ See Partner's Instructions for Sch. K-1 (Form 1065).
2 Net income (loss) from rental real estate activities .....	2	
3 Net income (loss) from other rental activities .....	3	
4 Portfolio income (loss):		
a Interest .....	4a	Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f)
b Ordinary dividends .....	4b	
c Royalties .....	4c	
d Net short-term capital gain (loss) .....	4d	
e Net long-term capital gain (loss):		
(1) 28% rate gain (loss) .....	e(1)	Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.
(2) Total for year .....	e(2)	
f Other portfolio income (loss) (attach schedule) .....	4f	▶ See Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.
5 Guaranteed payments to partner .....	5	
6 Net section 1231 gain (loss) (other than due to casualty or theft) .....	6	
7 Other income (loss) (attach schedule) .....	7	
<b>Deductions</b>		
8 Charitable contributions (see instructions) (attach schedule) .....	8	Sch. A, line 15 or 16
9 Section 179 expense deduction .....	9	
10 Deductions related to portfolio income (attach schedule) .....	10	▶ See Partner's Instructions for Sch. K-1 (Form 1065).
11 Other deductions (attach schedule) .....	11	
<b>Credits</b>		
12a Low-income housing credit:		
(1) From section 42(j)(5) partnerships for property placed in service before 1990 .....	a(1)	▶ Form 8586, line 5
(2) Other than on line 12a(1) for prop. placed in service before 1990 .....	a(2)	
(3) From section 42(j)(5) partnerships for property placed in service after 1989 .....	a(3)	
(4) Other than on line 12a(3) for property placed in service after 1989 .....	a(4)	
b Qualified rehabilitation expenditures related to rental real estate activities .....	12b	▶ See Partner's Instructions for Schedule K-1 (Form 1065).
c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities .....	12c	
d Credits related to other rental activities .....	12d	
13 Other credits .....	13	

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1999

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Investment Interest	<b>14a</b> Interest expense on investment debts .....	<b>14a</b>	Form 4952, line 1 See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f .....	<b>b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10 .....	<b>b(2)</b>	
Self-employment	<b>15a</b> Net earnings (loss) from self-employment .....	<b>15a</b> 11,877.	Sch. SE, Section A or B See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Gross farming or fishing income .....	<b>15b</b>	
	<b>c</b> Gross nonfarm income .....	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b> Depreciation adjustment on property placed in service after 1986. ....	<b>16a</b> -859.	See Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b> Adjusted gain or loss .....	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas) .....	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties .....	<b>d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties .....	<b>d(2)</b>	
	<b>e</b> Other adjustments and tax preference items (attach schedule) .....	<b>16e</b>	
Foreign Taxes	<b>17a</b> Type of income ▶ .....		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	<b>b</b> Name of foreign country or possession ▶ .....		
	<b>c</b> Total gross income from sources outside the United States (attach schedule) .....	<b>17c</b>	
	<b>d</b> Total applicable deductions and losses (attach schedule) .....	<b>17d</b>	
	<b>e</b> Total foreign taxes (check one): ... <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	<b>17e</b>	
	<b>f</b> Reduction in taxes available for credit (attach schedule) .....	<b>17f</b>	
	<b>g</b> Other foreign tax information (attach schedule) .....	<b>17g</b>	
Other	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type ▶ .....		See Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b  See Partner's Instructions for Schedule K-1 (Form 1065).  Form 8611, line 8
	<b>b</b> Amount .....	<b>18b</b>	
	<b>19</b> Tax-exempt interest income .....	<b>19</b>	
	<b>20</b> Other tax-exempt income .....	<b>20</b>	
	<b>21</b> Nondeductible expenses .....	<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities) .....	<b>22</b>	
	<b>23</b> Distributions of property other than money .....	<b>23</b>	
	<b>24</b> Recapture of low-income housing credit: <b>a</b> From section 42(j)(5) partnerships .....	<b>24a</b>	
<b>b</b> Other than on line 24a. ....	<b>24b</b>		
Supplemental Information	<b>25</b> Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

Form 1065

**Beginning of Year  
Partner Ownership Percentages**For Tax Year  
1999

Name as shown on Form 1065

JJ'S BAR AND GRILL

Employer Identification Number

25-1667959

PARTNER NAME	PARTNER ID	BEGINNING OF YEAR PERCENTAGE		
		PROFIT	LOSS	CAPITAL
JAMES H PANIGHETTI	159-42-8922	50.0000	50.0000	50.0000
JOHN PANIGHETTI	189-44-0469	50.0000	50.0000	50.0000
		-----	-----	-----
TOTAL		100.0000	100.0000	100.0000
		=====	=====	=====

Form 1065	<b>End of Year</b> <b>Partner Ownership Percentages</b>			For Tax Year 1999
Name as shown on Form 1065 JJ'S BAR AND GRILL			Employer Identification Number 25-1667959	
PARTNER NAME	PARTNER ID	END OF YEAR PERCENTAGE		
		PROFIT	LOSS	CAPITAL
JAMES H PANIGHETTI	159-42-8922	50.0000	50.0000	50.0000
JOHN PANIGHETTI	189-44-0469	50.0000	50.0000	50.0000
		-----	-----	-----
TOTAL		100.0000	100.0000	100.0000
		=====	=====	=====



Form 1065	<b>Effective</b> <b>Partner Ownership Percentages</b>			For Tax Year 1999
Name as shown on Form 1065 JJ'S BAR AND GRILL			Employer Identification Number 25-1667959	
PARTNER NAME	PARTNER ID	EFFECTIVE PERCENTAGE		
		PROFIT	LOSS	CAPITAL
JAMES H PANIGHETTI	159-42-8922	50.0000	50.0000	50.0000
JOHN PANIGHETTI	189-44-0469	50.0000	50.0000	50.0000
		-----	-----	-----
TOTAL		100.0000	100.0000	100.0000
		=====	=====	=====

Supplemental Schedules  
Company: JJ'S BAR AND GRILL

1999  
EIN: 25-1667959

Form 4562 Asset Listing, Form 1065 Line 16a

Asset # Description	T	Acq. Date	Pct. Used	Inv Cr.	Cost Basis	Depr Method	Conv	Est Life	Prior Depr.	Sec 179	1999 Depr
1 BUILDING	R	03/15/92	100%	N	20,000	SL	C	27.5	4,938	0	727
2 EQUIPMENT	N	05/01/92	100%	N	4,876	200 DB	C	7	4,312	0	564
3 ADDITION	R	06/01/94	100%	N	13,677	SL	C	39	1,639	0	351
4 NEW CASH REG	N	01/01/96	100%	N	809	MACRS DB	C	7	364	0	95
5 HOT WATER	N	01/01/96	100%	N	250	MACRS DB	C	5	146	0	31
6 SMALL EQUIPM	N	01/01/96	100%	N	1,566	MACRS DB	R	5	0	1,566	0
7 MAJOR REPAIR	N	01/01/96	100%	N	15,968	MACRS SL	C	27.5	1,452	0	581
8 AIR & HEATIN	N	01/01/97	100%	N	2,983	MACRS DB	C	27.5	239	0	150
9 DJ EQUIPMENT	N	07/01/99	100%	N	4,500	MACRS DDB	HY	5	0	0	900
10 FURNACE	N	11/01/99	100%	N	998	MACRS DDB	HY	27.5	0	0	36
Prior Year Totals									13,090	1,566	
Current Year Totals										0	3,435
					65,627						

**Supplemental Schedules**  
**Company: JJ'S BAR AND GRILL**

**1999**  
**EIN: 25-1667959**

Form 4562 Schedules, Form 1065 Line 16a  
 Alternative Minimum Tax/Tax Preferences  
 Depr. of property placed in service after 1986

# Description	Acq. Date	Cost Basis	AMT Life	Depr Method	Conv	AMT Prior	Reg. Depr	AMT Depr	AMT Adj
1 BUILDING	03/15/92	20,000	40	MACRS ADS C		4,030	727	500	227
2 EQUIPMENT	05/01/92	4,876	10	MACRS DB C		3,745	564	170	394
3 ADDITION	06/01/94	13,677	40	MACRS ADS C		1,603	351	342	9
4 NEW CASH REG	01/01/96	809	10	MACRS DB HY		268	95	81	14
5 HOT WATER	01/01/96	250	5	MACRS DB HY		146	31	42	-11
6 MAJOR REPAIR	01/01/96	15,968	5	MACRS DB HY		9,317	581	2,660	-2,079
7 AIR & HEATIN	01/01/97	2,983	5	MACRS DB C		1,208	150	533	-383
8 DJ EQUIPMENT	07/01/99	4,500	5	MACRS DB HY		0	900	675	225
9 FURNACE	11/01/99	998	5	MACRS DB HY		0	36	150	-114
Prior Year Totals						20,317			
Current Year Totals		64,061					3,435	5,153	-1,718

Supplemental Schedules  
Company: JJ'S BAR AND GRILL

1999  
EIN: 25-1667959

Form 4562 Schedules, Form 1065 Line 16a  
State Depreciation

#	Asset Description	Acq. Date	Cost Basis	ST Life	Depr Method	Conv	ST Prior	Reg. Depr	ST Depr	ST Adj
1	BUILDING	03/15/92	20,000	27	SL	C	4,938	727	727	0
2	EQUIPMENT	05/01/92	4,876	7	200 DB	C	4,312	564	564	0
3	ADDITION	06/01/94	13,677	39	SL	C	1,639	351	351	0
4	NEW CASH REG	01/01/96	809	7	MACRS DB	HY	364	95	99	-4
5	HOT WATER	01/01/96	250	5	MACRS DB	HY	146	31	42	-11
6	SMALL EQUIPM	01/01/96	1,410	5	MACRS DB	HY	0	0	0	0
7	MAJOR REPAIR	01/01/96	15,968	27	MACRS SL	HY	1,452	581	581	0
8	AIR & HEATIN	01/01/97	2,983	5	MACRS DDB	C	1,551	150	573	-423
9	DJ EQUIPMENT	07/01/99	4,500	5	MACRS DDB	HY	0	900	900	0
10	FURNACE	11/01/99	998	5	MACRS DDB	HY	0	36	200	-164
Prior Year Totals							14,402			
Current Year Totals								3,435	4,037	-602

Form 1065 - Income, Line 7  
Other Income or Loss

Description	Amount
STATE AMUSMENT	8,125.
TOTAL	8,125.

Form 1065 - Deductions, Line 14  
Taxes & Licenses

Description	Amount
STATE TAXES	162.
BAR LICENSE	700.
TOTAL	862.

Form 1065 - Deductions, Line 20  
Other Deductions

Description	Amount
ENTERTAINMENT	13,108.
NEW TV	248.
UTILITES	12,514.
FOOD VENDORS	2,669.
ADVERTISING	402.
PROMOTIONS	449.
SPONSOR FEES	500.
INSURANCE	2,432.
TAX PREP	130.
DONATIONS	50.
REAL ESTATE TAXES	2,785.
DART SUPPLIES	
TOTAL	35,287.

Form 1065 - Schedule K, Line 7  
Other Income or Loss

Description	Amount
-------------	--------

Form 4684, Ln 38a and b or 39	
-------------------------------	--

## Commonwealth of Pennsylvania Partnership Information Return

PLEASE PRINT IN BLACK INK.

REVIEW ALL PREPRINTED INFORMATION.

Federal Employer Identification Number

25-1667959

C

Partnership's Name

JJ'S BAR AND GRILL

Street Name

623 S BRADY ST

City or Post Office

State

ZIP Code

DUBOIS

PA

15801

☐ Extension Request. See instructions.

Fiscal Year Filer. See instructions.

☐ Fill in the box if the partnership files on a fiscal year basis. Indicate fiscal year from to

Final Return. See instructions.

☐ Fill in the box. Date out of existence

Do you want a 2000 PA-65 Booklet?

☐ Fill in the box if you WILL NOT NEED a 2000 PA Partnership Booklet☐ EIN/Name/Address Change. Fill in this box if preprinted label is incorrect, or if the partnership did not file a 1998 PA-65

Attach all necessary supporting Pennsylvania or other schedules. Follow instructions for Parts A &amp; B

**PART I. Determining Total Net Income or Loss from the Operation of a Business, Profession, or Farm.****A** Enter Amounts from Partnership's Own Operations and Activities.**B** Enter Amounts Received as a Partner, Shareholder/Beneficiary.1a. Total Net Income or Loss from the Operation of a Business Profession, or Farm. ☐ LOSS

1a. 23,755.

1b. Share of Net Income or Loss from Other Entities. ☐ LOSS

1b.

**PART II. Apportioned Net Business Income or Loss**2a. Net Income or Loss from Line 7 of PA Schedule NRH (Own Operations). ☐ LOSS

2a.

2b. Net Income or Loss from Line 7 of PA Schedule NRH (Other Entities). ☐ LOSS

2b.

2c. PA Allocable Business, Profession, or Farm Income or Loss. Add Lines 2a and 2b ☐ LOSS

2c.

**PART III. Determining Noncommercial Income or Loss**

3. PA Taxable Interest Income 3a.

3b.

4. PA Taxable Dividend Income 4a.

4b.

5. Net Gain or Loss from the Sale, Exchange, or Disposition of Property ☐ LOSS 5a.

LOSS

5b.

6. Net Income or Loss from Rents, Royalties, Patents, and Copyrights ☐ LOSS 6a.

LOSS

6b.

7. Estate or Trust Income (Resident Taxable Income) 7a.

7b.

8. Gambling and Lottery Winnings 8a.

8b.

9. Total Noncommercial Income or Loss. ☐ LOSS 9a.

LOSS

9b.

Add ONLY the income amounts on Lines 3 through 8.

Do Not Add Any Losses on Lines 5 or 6.

PA-65 - 1999

9906013595

PA-65 (09-99) JJ'S BAR AND GRILL

PA DEPARTMENT OF REVENUE

25-1667959

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**PART IV. Determining Allocable Noncommercial Income or Loss.**

10. Net Gain or Loss from the Sale, Exchange, or  
Disposition of Tangible Personal Property or Real  
Property Located in Pennsylvania ..... ☐ LOSS 10a. \_\_\_\_\_
- 10b. \_\_\_\_\_
11. Net Income or Loss from Rents, Royalties, Patents  
and Copyrights in PA. .... ☐ LOSS 11a. \_\_\_\_\_
- 11b. \_\_\_\_\_
12. PA Source Income from Estates or Trusts (Nonresident Taxable Income) ..... 12b. \_\_\_\_\_

**PART V. Total Partnership Income or Loss.**

13. Total Partnership Income or Loss per Books ..... ☐ LOSS 13. 23,755.
14. Total PA Taxable Partnership Income or Loss. Add lines 1a and 1b (or 2c), 9a and 9b. .... ☐ LOSS 14. 23,755.
15. Total Nontaxable or Nonreportable Partnership Income or Loss. .... ☐ LOSS 15. \_\_\_\_\_
- Subtract Line 14 from Line 13. .... ☐ 15. \_\_\_\_\_

**PART VI. Determining Pass-Through Credits.**

16. Employment Incentive Payments (EIP) Credit, from the enclosed PA Schedule W ..... 16. \_\_\_\_\_
17. Jobs Creation Tax Credit, from the enclosed Certificate of Credit ..... 17. \_\_\_\_\_
18. Waste Tire Recycling Investment Tax Credit, from the enclosed Certificate of Credit. .... 18. \_\_\_\_\_
19. Research and Development Tax Credit, from the enclosed Certificate of Credit ..... 19. \_\_\_\_\_
- 20a. PA Tax Withheld from Nonresident Partners ..... 20a. \_\_\_\_\_
- 20b. Final Payment of Nonresident Withholding Tax ..... 20b. \_\_\_\_\_
- See insert for special instructions for using form PA-V with the PA-65, or with the form PA-40NRC.
- 20c. TOTAL PA Tax Withheld from Nonresident Partners. Add Lines 20a and 20b ..... 20c. \_\_\_\_\_

**PART VII. Partnership Distributions.**

21. TOTAL Return of Capital Distributions ..... RC 21. \_\_\_\_\_
22. TOTAL Distributions in Excess of Partner's Capital ..... EC 22. \_\_\_\_\_
23. TOTAL Guaranteed Payments Reportable as Income ..... G 23. \_\_\_\_\_

**MEDICAL SAVINGS ACCOUNT.**

24. Medical Savings Account Costs. (See instructions) ..... 24. \_\_\_\_\_

**SIGNATURE AND VERIFICATION**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

For the partnership:

Name -- Please print:

Preparer, based on all information of which preparer has any knowledge.

Preparer Name -- Please print:

Date:

H &amp; R BLOCK

04/05/00

Signature:

Date:

Street Address:

311 WEST LONG AVE

Title:

City, State, ZIP Code:

DUBOIS, PA 15801

Daytime Telephone Number:

(814) 375-0473

Daytime Telephone Number:

(814) 371-2061



999-1000

(See instructions -- attach additional sheets in this format if necessary.)

9906113593

PA SCHEDULE C-F  
RECONCILIATION  
PA-C/F (GG-99)  
PA DEPARTMENT OF REVENUE

9906313599

1999

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ADJUSTING FEDERAL BUSINESS EXPENSES FOR PA TAX PURPOSES

Name as shown on PA-65:

JJ'S BAR AND GRILL

Employer Federal ID Number:

25-1667959

**Determining Net Income or Loss for PA Income Tax Purposes.**

If you choose to start with the partnership's Federal Schedule C, F, or Form 1065 to determine its taxable income or loss for PA purposes, complete this schedule. Adjust federal business income and expenses for PA income tax rules. Under PA law, determine net income or loss from operation of a business, profession, or farm using generally accepted principles and practices. Listed below are some of the most common differences (adjustments) between PA and federal rules.

**Part A. Identification Information.**

Enter the address of the partnership, its telephone number, and, if applicable, its PA Sales Tax License Number.

Business Address:

Telephone Number:

PA Sales Tax License Number:

**PART B. Receipts from Business Activity.**

1.	Gross receipts or sales from the federal schedule .....	1.	148,312.
2.	Returns and allowances from the federal schedule .....	2.	
3.	Realized gross receipts or sales from the federal schedule (Line 1 less Line 2) .....	3.	148,312.
4.	Additional income or loss. See instructions. Itemize income and sources: <b>STATE AMUSMENT</b> .....	4.	8,125.
5.	Cost of goods sold and/or operations from the federal schedule .....	5.	86,992.
6.	Gross profits. Total Lines 3 and 4. Then subtract Line 5. ....	6.	69,445.

**PART C. Business Expenses.**

7.	Allowable business expenses from the federal schedule .....	7.	45,690.
----	---	----	---------

**PART D. Adjustments for PA Purposes. See instructions.**

You must make the adjustments for the expense categories printed in bold letters, if the partnership incurred that type expense.

8.	Business meals and entertainment. ....	8.	
9.	Sales Tax on depreciable assets .....	9.	
10.	Charitable contributions for business purposes .....	10.	
11.	Uniform capitalization (other than federal tax accounting) under GAAP or FASB .....	11.	
12.	Depreciation, if electing a generally accepted method different than used for federal purposes Depreciation method: .....	12.	
13.	<b>Wages for the Federal JOBS credit.</b> .....	13.	
14.	<b>Wages for PA Employment Incentive Payments Credit and PA Jobs Creation Tax Credit</b> .....	14.	
15.	<b>Payments for owner pension, profit-sharing or deferred income plans.</b> .....	15.	
16.	<b>Taxes based on gross or net income and other unrelated taxes</b> .....	16.	
17.	<b>Payments for owner health and welfare benefit plans.</b> .....	17.	
18.	Expenses for PA Research and Development Tax Credit and/or PA Waste Tire Recycling Investment Tax Credit .....	18.	

19. Other adjustments for differences between PA and federal expenses.

Itemize and explain in detail. Enter the net total on Line 19.

20.	Total adjustments. Add Lines 8 through 19 and enter the net amount here .....	19.	
21.	Total allowable PA business expenses. Add Lines 7 and 20. Enter the net amount here .....	20.	
		21.	45,690.

**PART E. Net Profit or Loss for PA Income Tax Purposes.**

22.	SUBTRACT Line 21 from Line 6. Enter the income or loss here and include on the PA-65.	LOSS	
	If you realize a loss, please fill in the box .....	22.	23,755.

9906313599

9 PA55CF1

NTF 22648

9906313599

# PA SCHEDULE RK-1

Resident Partner's Share of Income, Loss and Credits  
REV-1675 EX (09-99)  
PA DEPARTMENT OF REVENUE

9906513594

1999

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## PART I. GENERAL INFORMATION

Partner's SSN (Individual) or EIN (Business, Estate, or Trust)  
159-42-8922

Last Name First Name MI  
JAMES H PANIGHETTI

Address

3 CHARLOTTE AVE

City or Post Office State ZIP Code  
DUBOIS PA 15801

Partnership EIN  
25-1667959

Partnership Name  
JJ'S BAR AND GRILL

Address

623 S BRADY ST

City or Post Office State ZIP Code  
DUBOIS, PA 15801

A. Is this partner a general partner? 1. ☒ YES 2. ☐ NO

B. Date this partner's interest in partnership began:

Month 06 Day 27 Year 92

C. If this partner is not an individual, what type entity is it?

Partnership

D. Enter this partner's percentage of:

	Before decrease or termination	End of year
Profit sharing	50. %	50. %
Loss sharing	50. %	50. %
Ownership of capital	50. %	50. %

E. Partner's share of liabilities: \$

## PARTNER'S CAPITAL ACCOUNT — BASIS

- For Pennsylvania income tax purposes, a partner's capital account should probably be different from the federal account.
- Pennsylvania follows generally accepted principles and practices, and not federal tax accounting.
- A reconciliation of each partner's capital account is not required on PA-65.
- The partnership must maintain each partner's capital account.

## PART II. DISTRIBUTIVE SHARE OF INCOME AND/OR LOSSES

Pennsylvania Income Class Amounts Reported Should Be Determined Under Pennsylvania Income Tax Rules		Partner's Share of Income or Loss whether distributed or not	Include these amounts on the Lines indicated for these PA Tax Returns:				
				PA-40	PA-41	PA-65	PA-20S
1.	Net Income or Loss from the Operation of a Business, Profession, or Farm. . . . .	LOSS 1. 11,878.	Line	4	3	1b	1a
2.	PA Taxable Interest income. . . . .	2.	Line	2	1	3b	3
3.	PA Taxable Dividend Income . . . . .	3.	Line	3	2	4b	4
4.	Net Gain or Loss from the Sale, Exchange, or Disposition of Property . . . . .	LOSS 4.	Line	5	4	5b	5
5.	Net Income or Loss from Rents, Royalties, Patents, and Copyrights . . . . .	LOSS 5.	Line	6	5	6b	6
6.	Estate or Trust Income . . . . .	6.	Line	7	6	7b	7
7.	Gambling and Lottery Winnings . . . . .	7.	Line	8	7	8b	N/A

## PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR

8. Employment Incentive Payments Credit . . . . .	8.	Line	22	See the PA-41 booklet	16	15b
9. Jobs Creation Tax Credit . . . . .	9.	Line	23		17	15b
10. Waste Tire Recycling Investment Tax Credit . . . . .	10.	Line	24		18	15b
11. Research and Development Tax Credit . . . . .	11.	Line	25		19	15b

## PART IV. DISTRIBUTIONS

12. Return of Capital Distributions. . . . .	12.	See instructions.				
13. Distributions in Excess of Partner's Capital . . . . .	13.					
14. Guaranteed Payments . . . . .	14.					

## MEDICAL SAVINGS ACCOUNT

15. Partner's Portion of Medical Savings Account Cost. . . . .	15.	Enter on Line 10 of PA-40.				
--	-----	----------------------------	--	--	--	--

Partner #1

9 PA5RK11 NTF 22655

9906513594

9906513594

# PA SCHEDULE RK-1

Resident Partner's Share of Income, Loss and Credits  
REV-1675 EX (09-99)  
PA DEPARTMENT OF REVENUE

1999

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## PART I. GENERAL INFORMATION

Partner's SSN (Individual) or EIN (Business, Estate, or Trust)

189-44-0469

Last Name First Name MI

JOHN PANIGHETTI

Address

129 HILL ST

City or Post Office State ZIP Code

DUBOIS PA 15801

Partnership EIN

25-1667959

Partnership Name

JJ'S BAR AND GRILL

Address

623 S BRADY ST

City or Post Office State ZIP Code

DUBOIS, PA 15801

A. Is this partner a general partner? 1. ☒ YES 2. ☐ NO

B. Date this partner's interest in partnership began:

Month 06 Day 27 Year 92

C. If this partner is not an individual, what type entity is it?

Partnership

D. Enter this partner's percentage of:

	Before decrease or termination	End of year
Profit sharing	50. %	50. %
Loss sharing	50. %	50. %
Ownership of capital	50. %	50. %

E. Partner's share of liabilities: \$

## PARTNER'S CAPITAL ACCOUNT -- BASIS

- For Pennsylvania income tax purposes, a partner's capital account should probably be different from the federal account.
- Pennsylvania follows generally accepted principles and practices, and not federal tax accounting.
- A reconciliation of each partner's capital account is not required on PA-65.
- The partnership must maintain each partner's capital account.

## PART II. DISTRIBUTIVE SHARE OF INCOME AND/OR LOSSES

Pennsylvania Income Class Amounts Reported Should Be Determined Under Pennsylvania Income Tax Rules	Partner's Share of Income or Loss whether distributed or not	Include these amounts on the Lines Indicated for these PA Tax Returns:				
			PA-40	PA-41	PA-65	PA-20S
1. Net Income or Loss from the Operation of a Business, Profession, or Farm. . . . .	LOSS 1. 11,878.	Line	4	3	1b	1a
2. PA Taxable Interest Income. . . . .	2.	Line	2	1	3b	3
3. PA Taxable Dividend Income . . . . .	3.	Line	3	2	4b	4
4. Net Gain or Loss from the Sale, Exchange, or Disposition of Property . . . . .	LOSS 4.	Line	5	4	5b	5
5. Net Income or Loss from Rents, Royalties, Patents, and Copyrights . . . . .	LOSS 5.	Line	6	5	6b	6
6. Estate or Trust Income . . . . .	6.	Line	7	6	7b	7
7. Gambling and Lottery Winnings . . . . .	7.	Line	8	7	8b	N/A

## PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR

8. Employment Incentive Payments Credit . . . . .	8.	Line	22	See	16	15b
9. Jobs Creation Tax Credit . . . . .	9.	Line	23	the	17	15b
10. Waste Tire Recycling Investment Tax Credit . . . . .	10.	Line	24	PA-41	18	15b
11. Research and Development Tax Credit . . . . .	11.	Line	25	booklet	19	15b

## PART IV. DISTRIBUTIONS

12. Return of Capital Distributions. . . . .	12.	See instructions.				
13. Distributions in Excess of Partner's Capital . . . . .	13.					
14. Guaranteed Payments . . . . .	14.					

## MEDICAL SAVINGS ACCOUNT

15. Partner's Portion of Medical Savings Account Cost. . . . .	15.	Enter on Line 10 of PA-40.				
--	-----	----------------------------	--	--	--	--

Partner #2

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  MID-STATE 1117 S. MAIN STREET DUBOIS PA 15801		1 Rents \$	OMB No. 1545-0115  <b>1999</b>  Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal Identification number 25-1691853	RECIPIENT'S Identification number 25-1667959	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, and ZIP code J J'S BAR N GRILL  623 S. BRADY STREET  DUBOIS PA 15801		6 Medical and health care payments \$	7 Nonemployee compensation \$ 8,124.58	
		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
Account number (optional)		10 Crop insurance proceeds \$	11 State income tax withheld \$	
		12 State/Payer's state number	13 \$	

Form 1099-MISC (Keep for your records.) Department of the Treasury - Internal Revenue Service



IN THE PUBLIC INTEREST

## PENNSYLVANIA LIQUOR CONTROL BOARD

Harrisburg, Pennsylvania 17124-0001

May 4, 2000

received  
5-8-00

MATTHEW TALADAY ATTY  
HANAK GUIDO & TALADAY  
498 JEFFERS STREET POB 487  
DUBOIS PA 15801-0000

RE: LID 28186  
License No. R11818  
JAMES H. PANIGHETTI  
JOHN A. PANIGHETTI

Dear Mr. Taladay:

The captioned license is accepted by the Board for safekeeping, as provided by Title 40, Pennsylvania Code, Section 7.31. Failure to lift the license and resume operation of the licensed business, or failure to effect a transfer of the license shall be sufficient cause for its revocation except when, in the opinion of the Board, circumstances beyond the licensee's control prevent reactivation.

Unless previously suspended or revoked, and provided the license is renewed by filing the renewal application, together with the license and filing fees, on or before December 2, 2000, as provided by law, the license will be available for reissuance or transfer until January 31, 2001.

The wholesale purchase permit cards (licensee discount card in your possession and store card), must be returned to this office. The attached letter authorizes the obtaining of the store card from the Liquor Store for return. Please comply promptly.

Before the license can be released from safekeeping, the attached application must be properly executed and submitted to the Board, along with the required fee.

Very truly yours,

David C. Martin  
Director of Licensing

Refer to: Licensing Information Center  
(717) 783-8250  
Hours: 7:30 AM to 4:00 PM

DCM:cy

AN EQUAL OPPORTUNITY EMPLOYER

PROCEEDS BENEFIT ALL PENNSYLVANIANS

EXHIBIT "E"

FILED

*W* JUN 06 2000  
01238 City Taladay PD  
William A. Shaw  
Prothonotary \$80.00

1cc Sheryl

3  
A

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

PETITION FOR INJUNCTIVE  
RELIEF

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

JUN 23 2000

William A. Shaw  
Prothonotary



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**PETITION FOR INJUNCTIVE RELIEF**

AND NOW, comes the Petitioner, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Petition for Injunctive Relief averring as follows:

1. Petitioner, James H. Panighetti, is an adult individual of 245 Boliver Drive, Bradford, McKean County, Pennsylvania.
2. Your Petitioner has filed a Complaint in Equity before this Honorable Court at the number and term above captioned as a result of his co-ownership of a tavern business known as "JJ's Bar".
3. As part of the operation of the tavern business, Petitioner, James H. Panighetti, and his deceased brother, John Panighetti, established and maintained a checking account at Deposit Bank of DuBois, Pennsylvania, under the name JJ's Bar and Grill. This account bears account number 0622517879.
4. The account of JJ's Bar and Grill has now been restricted pending Court determination of the respective rights and liabilities of each party to the above captioned action.

5. There are numerous bills and debts which remain outstanding as a result of the operation of JJ's Bar and Grill, and for which the parties above captioned may be held personally responsible, or which may substantially impair the value and salability of the tavern business. These debts include, but may not be limited to, the following:

- (a) Washington Mutual Fire and Storm Insurance Company, \$1,893.09;
- (b) National Fuel, \$838.08;
- (c) Sandy Township Municipal Authority, \$267.02;
- (d) Adelphia, \$141.54;
- (e) GPU Energy, \$979.47;
- (f) AT&T, \$159.37;
- (g) Bell Atlantic, \$356.73;
- (h) City of DuBois, Bureau of Water, \$149.34;
- (i) McLean Publishing Company, \$190.51;

These debts are evidenced by copies of invoices and statements attached hereto as Exhibit "A".

6. James Panighetti verily believes and therefore avers that sufficient monies remain in the Deposit Bank account above referenced to pay in full the expenses above referenced.

7. Your Petitioner, James Panighetti, is without personal resources to satisfy the above listed debts.

8. Your Petitioner is without an adequate remedy at law and will suffer irreparable harm if the within Petition for Injunctive Relief is not granted.

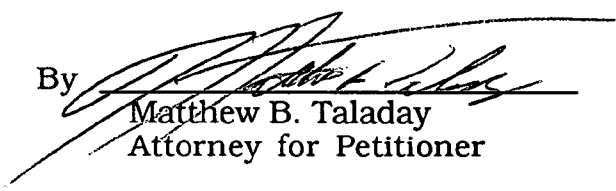
9. Your Petitioner requests this Court, after notice and opportunity for hearing to Defendant/Respondent, to issue an injunctive order authorizing James Panighetti, on behalf of himself and the Estate of John Panighetti, to draft checks on the Deposit Bank checking account number 0622517879 in sums sufficient to pay the above referenced debts.

10. James Panighetti at this time seeks authorization for distribution of no other funds from the above referenced checking account.

WHEREFORE, it is respectfully requested that this Petition for Injunctive Relief, after notice and opportunity for hearing, be granted.

HANAK, GUIDO AND TALADAY

By



Matthew B. Taladay  
Attorney for Petitioner

(4)

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**RULE TO SHOW CAUSE ORDER**

AND NOW, this 20<sup>th</sup> day of June, 2000, upon  
Petition of James Panighetti, Rule is hereby entered upon Corinda Kay  
Panighetti, individually and as personal representative of the Estate of  
John A. Panighetti, to appear and show cause why the Petition for  
Injunctive Relief should not be granted.

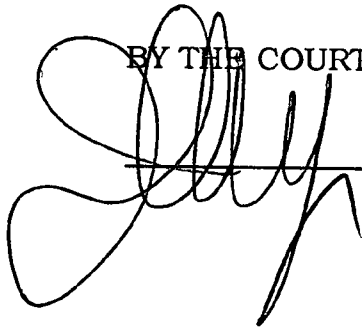
Rule Returnable the 30<sup>th</sup> day of June, 2000,  
at 9:30 A. m. in the Clearfield County Courthouse, Courtroom  
1.

**FILED**

JUN 26 2000

William A. Shaw  
Prothonotary

BY THE COURT:



J.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**ORDER OF COURT**

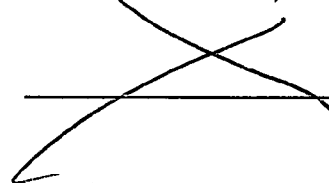
AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2000,  
following notice and opportunity for hearing, the Petition for  
Injunctive Relief of James Panighetti is hereby granted as follows:

James Panighetti is hereby authorized to draft checks on  
the Deposit Bank checking account in the name of JJ's Bar and Grill  
and tender payment to the following creditors and in the listed  
amounts:

- (a) Washington Mutual Fire and Storm Insurance  
Company, \$1,893.09;
- (b) National Fuel, \$838.08;
- (c) Sandy Township Municipal Authority, \$267.02;
- (d) Adelphia, \$141.54;
- (e) GPU Energy, \$979.47;
- (f) AT&T, \$159.37;
- (g) Bell Atlantic, \$356.73;
- (h) City of DuBois, Bureau of Water, \$149.34; and
- (i) McLean Publishing Company, \$190.51.

James Panighetti shall make no other drafts from this checking account without further Order of Court. James Panighetti shall provide copies of canceled checks above authorized to the Respondent.

BY THE COURT,

  
\_\_\_\_\_  
J.

## INVOICE

DATE: 5/31/2000

## STATEMENT

POLICY NO.: 4000002

TO: JAMES PANIGHETTI  
DBA/JJ's BAR & GRILL  
623 SOUTH BRADY STREET  
DUBOIS PA 15801

*Washington Mutual Fire and Storm  
Insurance Company*  
R.D. #1, BOX 109C • REYNOLDSVILLE, PA 15851  
(814) 328-2072

AGENT: LINDA S. WOLBERT  
814/328-2025

Premiums are payable on due date. Policies not wanted must be returned by due date to avoid earned premium charge.

TRANSACTION	COVERAGE	PREMIUM
THIS IS FOR YOUR COMMERCIAL FIRE POLICY EFF 5/15/2000 - 5/15/2001.		
2nd INSTALLMENT OF 12		171.99
INSTALLMENT CHARGE		2.00

MINIMUM AMOUNT DUE 173.99  
DATE DUE 6/30/2000

PAY EITHER THE MINIMUM DUE -OR- SAVE FUTURE INSTALLMENT  
CHARGES AND PAY THE OUTSTANDING BALANCE OF 1,893.09.

KEEP THIS COPY

## MAKE CHECKS PAYABLE TO

*Washington Mutual Fire and Storm Insurance Company*



P.O. BOX 4103  
BUFFALO, NY 14264

National Fuel

J J'S BAR & GRILL  
623 S BRADY ST  
DUBOIS PA 15801

Make check payable to National Fuel

Amount due:

\$ 1033.51

Account number

3998-810-04

9903

Your due date is APR 25 00.  
A 1.5% late payment charge will  
be added to any past due amount.

Please donate to the Neighbor-  
For-Neighbor Heat Fund by adding  
\$1, \$2 or \$5 to your payment.

Area for Office Use Only

399881004 000000000000088471000103351004

05-OC

J J'S BAR & GRILL  
623 S BRADY ST  
DUBOIS PA 15801

EXHIBIT "A"

Return this stub if paying by mail but entire bill if in person



P.O. BOX 4103  
BUFFALO, NY 14264

**National Fuel**

**J J'S BAR & GRILL**  
623 S BRADY ST  
DUBOIS PA 15801

**Make check payable to National Fuel**

**Amount due:**

\$ 838.08 ~~1123.48~~

**Account number**

**3998-810-04**

9903

Your due date is 6-2-2000  
A 1.5% late payment charge will  
be added to any past due amount.

Please donate to the Neighbor-  
For-Neighbor Heat Fund by adding  
\$1, \$2 or \$5 to your payment.

**Area for Office Use Only**

399881004 000000000000103551000112348005

05-0C

FB

#3998810-0C-C\*\*\*\*

J J'S BAR & GRILL  
623 S BRADY ST  
DUBOIS PA 15801

**Return this stub if paying by mail but entire bill if in person**

**To ask questions or for  
service call:**  
1-(800) 365-3234

**Your local office  
address is:**  
1 RELIEF ST  
OIL CITY PA 16301

Send Payments To: Sandy Township Municipal Authority

Return Service Requested

Presorted

Account No.

RD#3 Box 10A  
DuBois, PA 15801  
Phone: 371-4220

03935-S

First Class Mail  
U.S. Postage Paid  
DuBois, PA  
Permit No. 412

Service From	Service To	Billing Date	Days
01/31/2000	04/30/2000	04/30/2000	90
Reading From	Reading To	Usage	
592	595	3000	

CORINDA PANIGHETTI  
332 TOZIER AVE.  
DuBois, PA 15801

Previous Balance 200.00  
Payment  
Late Charge 10.00  
Sewer 34.20  
Maintenance Charge 10.00

1/2% Interest per Month on Bal  
5% Penalty/Paid after Due Date  
623 S Brady St

Due Date	Pay After Due Date	AMOUNT DUE
05/31/2000	267.02	254.20
Keep for your records		

Account No.	Due Date
03935-S	05/31/2000
Pay After Due Date	AMOUNT DUE
267.02	254.20

RETURN THIS STUB WITH PAYMENT



J0  
71  
03  
3  
40  
93  
0

# Adelphia

219 NORTH FINDLEY ST  
PUNXSUTAWNEY PA 15767-2020

TEMP-RETURN SERVICE REQUESTED

Date Due	Balance Due
ON RECPT	141.54
THANK YOU FOR YOUR PROMPT PAYMENT	Amount Enclosed
	\$

Please detach and return this top portion only with payment to the address shown below ▼

6977 SP 1 E 34 A 72913 SGLP

060-05-00-A-D

# Adelphia

JJ'S  
1654/3  
623 S BRADY ST  
DU BOIS PA 15801

PO BOX 628066  
ORLANDO FL 32862-8066



01654 107051 02 5 9 014154 03



June 01, 2000

Account Number: 10 00 03 5019 1 1

Page 1 of 4  
P73

Bill for: JJS BAR & GRILL  
JOHN A PANIGHETTI  
623 S BRADY ST  
DU BOIS PA 15801

Billing Period: Apr 20 to May 18, 2000 for 29 days  
Next Reading Date: On or about Jun 19, 2000  
Bill Based On: Actual Meter Reading  
Re-Bill

General Secondary

Account Summary		Amount Due
Your previous bill was		
Total payments/adjustments	412.06	
Balance at billing on June 01, 2000	334.49	
	746.55	746.55
Current Basic Charges		
GPU Energy - Consumption		232.92
Total Due by Jul 07, 2000 - Please pay this amount		\$979.47

To avoid a 1.5% Late Payment Charge being added to your bill, please pay by the due date.

Account Number	Bill Date	Payment Due Date
020 746 6007 001	MAY 3, 2000	JUN 3, 2000



JOHN & JAMES PANIGHETTI  
623 S BRADY ST  
DU BOIS PA 15801-1202

REF # 814 375 0473

## AT&T Service

**For Customer Care: 1 800 524-2455**

## ACCOUNT STATUS

PREVIOUS BALANCE	\$145.88
PAYMENTS	\$0.00
ADJUSTMENTS	\$0.00
TOTAL CURRENT CHARGES	\$13.49

## AT&T Customized Billing

<b>TOTAL AMOUNT DUE</b>	<b>\$159.37</b>
-------------------------	-----------------

**\*\*\*\* Important News About Your Account \*\*\*\***

## Just For Your Business

Now you can manage all of your ordering and billing inquiries with just a click. Visit us at [www.att.com/bcs](http://www.att.com/bcs) for details on AT&T on-line customer service.

## Account Status

**You are no longer authorized to use this service    Mail your payment today.**



Page 1 of 13  
814 375-0473-800 29Y

**Return this page with your payment**      May 22, 2000

**Due Immediately** ..... **\$356.73**

**Please make your payment to Bell Atlantic-PA**

**AMOUNT PAID**

JOHN & JAMES PANIGHETTI  
DBA J J BAR & GRILL  
623 S BRADY ST  
DU BOIS PA 15801-1202

\$

PO Box 28000  
Lehigh Vly PA 18002-8000

1178140375047380040281122699991000003394810000035673300000

**B12 028**

CITY OF DuBOIS  
BUREAU OF WATER  
P.O. BOX 408  
DUBOIS, PA 15801-0408

HOURS:  
8:00 AM TO 5:00 PM  
CLOSED SATURDAYS  
(814) 371-2000 EXT. 124

RETURN SERVICE REQUESTED

PLEASE DELIVER  
TO ADDRESS  
INDICATED BELOW

PB METER  
8441306

U.S. POSTAGE

## PAST DUE NOTICE

Serv: 623 S BRADY ST  
Notice Date: 02/14/2000  
Due Date: 02/21/2000  
Account: 03935

Acct #: 03935

Due By 02/21: 149.34

	Water	Sewer
Principal:	148.30	0.00
Interest:	1.04	0.00
Total Svc:	149.34	0.00

Amt Paid: \_\_\_\_\_

Mail to:  
JOHN PANIGHETTI  
129 HILL ST  
DUBOIS PA 15801

Due By 02/21/00: 149.34  
SHOULD WATER SERVICE BE DISCONTINUED, A  
TURN-ON CHARGE OF \$25.00 WILL BE CHARGED!  
DELINQUENT BILL - PLEASE REMIT

PLEASE RETURN THIS REMITTANCE  
STUB WHEN MAILING CHECK

### McLEAN PUBLISHING COMPANY

**The Courier-Express**

**C E Value Guide**

500 JEFFERS STREET  
P.O. BOX 407  
DuBOIS, PA 15801-0407  
PHONE (814) 371-4200  
FAX (814) 371-3241

**Tri-County Sunday**

**Jeffersonian Democrat**

301 MAIN STREET  
P.O. BOX 498  
BROOKVILLE, PA 15825-0498  
PHONE (814) 849-5330  
FAX (814) 849-4333

ACCOUNT NAME

J J'S BAR & GRILL  
ATT: KAY PANIGHETTI  
129 HILL ST  
DUBOIS

PA 15801

### INVOICE / STATEMENT

TOTAL AMOUNT  
DUE

190.51

ENTER  
AMOUNT PAID

ACCOUNT  
NUMBER

356

DATE

04/30/2000

INVOICE  
STATEMENT NO.

29

PLEASE RETURN THIS PORTION WITH YOUR REMITTANCE

**COURIER-EXPRESS PUBLISHING COMPANY**

P.O. BOX 407

DuBOIS, PA 15801-0407

REMIT TOP OF INVOICE TO AVOID  
ANY ERRORS MADE DURING POSTING  
OF PAYMENTS. THANK YOU!

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI	:	
Petitioner	:	
-vs-	:	No. 00 - 674 - CD
	:	
CORINDA KAY PANIGHETTI,	:	
Individually and as personal	:	
Representative of the Estate of John	:	
A. Panighetti, deceased	:	
Respondent	:	

**ORDER**

NOW, this 30<sup>th</sup> day of June, 2000, upon consideration of Petition for Injunctive Relief filed on behalf of Petitioner above named and upon agreement of the parties, it is the ORDER of this Court that the business known as JJ's Bar and Grill shall be reopened under the managership of Corinda K. Panighetti under a strict accounting requirement to James Panighetti, pending resolution of the action in equity filed to the above term and number, and that the following bills shall be paid from the checking account in the name of JJ's Bar and Grill at Deposit Bank:

- (a) Washington Mutual Fire & Storm Insurance Company, \$1,893.09
- (b) National Fuel, \$838.08
- (c) Sandy Township Municipal Authority, \$267.02
- (d) Adelphia, \$141.54
- (e) GPU Energy, \$979.47
- (f) AT&T, \$159.37
- (g) Bell Atlantic, \$356.73
- (h) City of DuBois, Bureau of Water, \$149.34
- (i) McLean Publishing Company, \$190.51

**FILED**

JUN 30 2000  
11:41:00 AM  
William A. Shaw  
Prothonotary

2 SENT TO ATT

*[Signature]*

And finally, it is the ORDER of this Court that any property or assets removed from the premises known as JJ's Bar and Grill by either of the above-captioned parties shall be returned forthwith and that Petitioner herein shall cooperate fully with Corinda Kay Panighetti in the reopening and operation of said JJ's Bar and Grill.

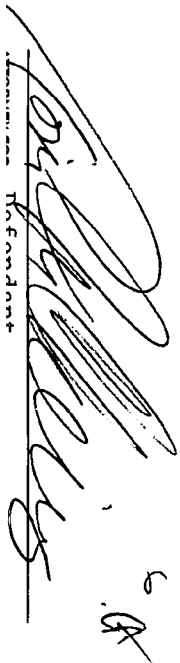
By the Court,



---

President Judge

LAW OFFICES  
GLEASON, CHERRY & CHERRY, L.L.P.  
P. O. Box 505  
DuBois, PENNSYLVANIA 15801-0505  
ONE NORTH FRANKLIN STREET

  
Eric M. Wells  
Attorney at Law

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

: No. 00 - 674 C.D.

: Type of Case: CIVIL ACTION - EQUITY

: Type of Pleading: DEFENDANT'S  
: PRELIMINARY OBJECTIONS TO  
: PLAINTIFF'S COMPLAINT

: Filed on Behalf of: CORINDA KAY  
: PANIGHETTI, individually and as personal  
: representative of the Estate of  
: John A. Panighetti, deceased, Defendant

: Counsel of Record for this Party:

: TONI M. CHERRY, ESQ.  
: Supreme Court No.: 30205

: GLEASON, CHERRY AND  
: CHERRY, L.L.P.  
: Attorneys at Law  
: P. O. Box 505  
: One North Franklin Street  
: DuBois, PA 15801

: (814) 371-5800

**FILED**

JUL 27 2000

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

:  
:  
:  
:  
:  
:  
:  
:  
:  
:

No. 00 - 674 C.D.

**DEFENDANT'S PRELIMINARY OBJECTIONS**  
**TO PLAINTIFF'S COMPLAINT**

AND NOW, comes the Defendant, CORINDA KAY PANIGHETTI, by her undersigned counsel, and preliminarily objects to Plaintiff's Complaint pursuant to Pa.R.C.P. 1028(a)(3) as follows:

**PRELIMINARY OBJECTION RAISING FAILURE TO CONFORM  
TO Pa.R.C.P. 1019(a)**

1. Plaintiff filed a Complaint against the Defendant to enjoin her from exercising her lawful interest in the partnership business of her deceased husband, a business for which she had acted as manager through the consent of Plaintiff and her deceased husband.

2. That in support of said Complaint, Plaintiff has averred in Paragraph 6 that, "In business year 1995, in recognition of James H. Panighetti's financial collateral contributions toward the business James H. Panighetti and John A. Panighetti redesignated partnership interests."



3. Pa.R.C.P. 1019(a) requires that the material facts on which a cause of action is based shall be stated in a concise and summary form.

4. The aforementioned paragraph of Plaintiff's Complaint fails to set forth with sufficient specificity the financial collateral contributions made by the Plaintiff to support his claim that a 50% partnership became a 75%/50% partnership in 1995.

5. Pa.R.C.P. 1019(f) requires that "averments of time, place and items of special damage shall be specifically stated."

6. In Paragraph 14 of his Complaint, Plaintiff has alleged that Defendant has committed the following acts and omissions:

- (a) Failure to pay valid business debts of the tavern;
- (b) Signing the name of James H. Panighetti to dozens of checks drawn on the business account of the tavern without authorization from James H. Panighetti;
- (c) Issuing bad checks to creditors and failing to make good on non-sufficient funds balances;
- (d) Failing to make deposits of tavern proceeds in the partnership account;
- (e) Misappropriating or failing to safeguard tavern receipts;
- (f) Misappropriating or failing to safeguard liquor and food stock of the tavern;
- (g) Misappropriating or failing to safeguard assets and equipment of the tavern, including, but not limited to, hi-fi music equipment and compact disks;
- (j) Failure to make payments for liquor stock purchased from the Pennsylvania Liquor Control Board Wine and Spirits Shop;

- (k) In failing to properly screen, hire and supervise employees at JJ's Bar & Grille;
- (l) In failing to advise the Pennsylvania Liquor Control Board of the death of John A. Panighetti and to make appropriate arrangements for the transfer of the liquor license; and
- (m) By entering the tavern premises and taking or failing to safeguard assets and items of personal property of the business.

The aforementioned subparagraphs of Paragraph 14 fail to state in any respect the times of these alleged acts or omissions.

7. The aforementioned subparagraphs of Plaintiff's Complaint fail to set forth with sufficient specificity the times when such actions allegedly occurred or any particularities concerning said allegations.

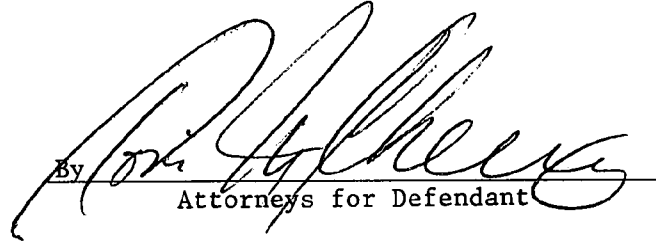
8. Plaintiff's Complaint lacks sufficient specificity to apprise Defendant of the issues to be litigated, to allow her to adequately prepare and assert defenses to Plaintiff's allegations, and/or to identify and join any potentially responsible parties as additional defendants.

WHEREFORE, Defendant, CORINDA KAY PANIGHETTI, respectfully requests that this Court order Plaintiff to more specifically plead what financial contributions he made toward the business to cause the partnership interests to be redesignated to give him a 75% share when he previously had a 50% share and to replead the allegations contained in Paragraph 14 to set forth specifically the dates and times when said actions or omissions were

alleged to have occurred.

Respectfully submitted,

GLEASON, CHERRY AND CHERRY, L.L.P.

By    
Attorneys for Defendant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

:  
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:  
: No. 00 - 674 C.D.

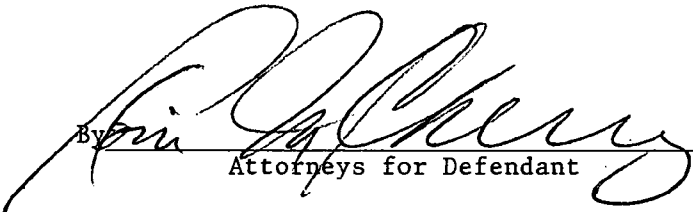
**CERTIFICATE OF SERVICE**

I hereby certify that on this 27<sup>th</sup> day of July 2000, a true and correct copy of Defendant's Preliminary Objections to Plaintiff's Complaint was served upon counsel for Plaintiff by mailing the same to him by United States First Class Mail, postage prepaid, by depositing the same in the United States Post Office at DuBois, Pennsylvania, addressed as follows:

MATTHEW B. TALADAY, ESQ.  
Hanak, Guido and Taladay  
Attorneys at Law  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

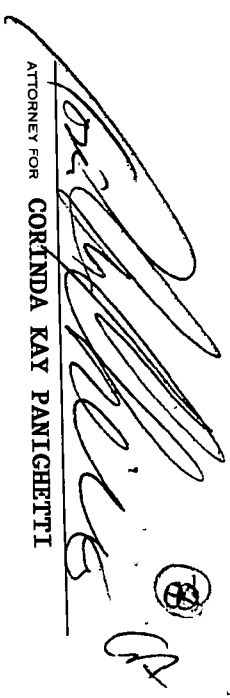
GLEASON, CHERRY AND CHERRY, L.L.P.

By

  
Attorneys for Defendant

Dated: July 27, 2000

LAW OFFICES  
GLEASON, CHERRY & CHERRY, L.L.P.  
P.O. Box 505  
DUBOIS, PENNSYLVANIA 15801-0505  
ONE NORTH FRANKLIN STREET

  
ATTORNEY FOR CORINDA KAY PANIGIETTI

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
Individually and as personal  
representative of the Estate of John  
A. Panighetti, deceased,  
Defendant

: No. 00 - 674 C.D.  
:  
: Type of Case: CIVIL ACTION - EQUITY  
:  
: Type of Pleading: PETITION FOR SPECIAL  
: RELIEF AND TO HOLD PLAINTIFF IN  
: CONTEMPT OF ORDER OF JUNE 30, 2000  
:  
: Filed on Behalf of: CORINDA KAY  
: PANIGHETTI, Petitioner  
:  
: Counsel of Record for this Party:  
:  
: TONI M. CHERRY, ESQ.  
: Supreme Court No.: 30205  
:  
: GLEASON, CHERRY AND  
: CHERRY, L.L.P.  
: Attorneys at Law  
: P. O. Box 505  
: One North Franklin Street  
: DuBois, PA 15801  
:  
: (814) 371-5800

**FILED**

AUG 21 2000

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
Individually and as personal  
representative of the Estate of John  
A. Panighetti, deceased,  
Defendant

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: No. 00 - 674 C.D.  
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**PETITION FOR SPECIAL RELIEF AND TO HOLD**  
**PLAINTIFF IN CONTEMPT OF ORDER OF JUNE 30, 2000**

TO THE HONORABLE JOHN K. REILLY, JR., PRESIDENT JUDGE OF SAID COURT:

The Petition of CORINDA KAY PANIGHETTI, by and through her Attorneys,  
GLEASON, CHERRY AND CHERRY, L.L.P., respectfully represents:

1. Petitioner, CORINDA KAY PANIGHETTI, is an adult individual who resides at 332 Tozier Avenue, DuBois, Clearfield County, Pennsylvania 15801.
2. Respondent, JAMES H. PANIGHETTI, is an adult individual whose last known address is 245 Boliver Drive, Bradford, McKean County, Pennsylvania.
3. That Petitioner is the widow of John A. Panighetti who died intestate on October 31, 1999, and Letters of Administration were issued to her as the wife and sole heir of John A. Panighetti on May 30, 2000.

4. That during his lifetime, John A. Panighetti and James H. Panighetti were equal partners in a bar business known as JJ's Bar and Grill which was managed by John A. Panighetti and Corinda Kay Panighetti.

5. That Petitioner and her husband were also one-half owners with JAMES H. PANIGHETTI of the premises from which the bar business was operated.

6. That JAMES H. PANIGHETTI did close down the bar business and remove items of food and personalty and liquor necessary for the operation of said business and did close said business down and prevent CORINDA KAY PANIGHETTI from operating the same.

7. That JAMES H. PANIGHETTI did send the license into the Pennsylvania Liquor Control Board so that the bar could not continue to be operated.

8. By Order of your Honorable Court dated June 30, 2000, the business known as JJ's Bar and Grill was to be reopened under the management of CORINDA KAY PANIGHETTI and JAMES H. PANIGHETTI was to take all steps necessary to permit said bar to be opened. A true and correct copy of said Order is attached hereto and made a part hereof as Exhibit "A".

9. That despite the clear dictates of your Honorable Court's Order, the said JAMES H. PANIGHETTI has wholly failed to return all of the items removed by him; to give CORINDA KAY PANIGHETTI back the keys and to put said bar back in the condition in which he found it so that the same could be reopened.

10. That despite the clear dictates of your Honorable Court's Order, the said JAMES H. PANIGHETTI has wholly failed and/or refused to get the liquor license back from escrow and to cause the name of CORINDA KAY PANIGHETTI to be inserted thereon so that the bar could be reopened.



11. That as a result of the failure and refusal of JAMES H. PANIGHETTI to comply with the terms of your Honorable Court's Order of June 30, 2000, the Estate of John A. Panighetti continues to lose the value of its main asset and CORINDA KAY PANIGHETTI continues to suffer financial harm.

12. That in bringing this Petition before the Court to seek relief and enforcement of your Honorable Court's Order, Petitioner has had to hire an attorney and will have to spend monies in excess of One Thousand Dollars (\$1,000.00) on attorney's fees that were made necessary solely because of the vicious and delinquent conduct of JAMES H. PANIGHETTI.

WHEREFORE, the undersigned respectfully requests your Honorable Court to:

(a) find JAMES H. PANIGHETTI in contempt of the Order issued by your Honorable Court on June 30, 2000;

(b) order the said JAMES H. PANIGHETTI to turn over all of the accounts for the bar; return or replace all food stuffs removed or spoiled as a result of his actions; return said bar to the condition it was in at the time that he closed the same and return all keys for operation to CORINDA KAY PANIGHETTI;

(c) order JAMES H. PANIGHETTI to take the bar liquor license out of escrow and to place the name of CORINDA KAY PANIGHETTI thereon so that she can operate the bar as ordered by your Honorable Court;

(d) order Respondent to take all further steps necessary to return the bar and the business to the status quo which existed prior to the time that he closed the same down;

(e) direct Respondent to pay all of Petitioner's legal fees;

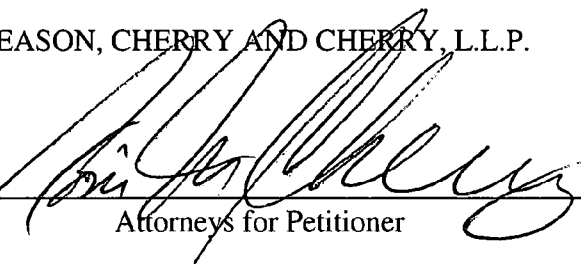
(f) order Respondent to pay damages for all losses suffered by Petitioner because of Respondent's failure to follow the Order of June 30, 2000; and

(g) whatever further relief your Honorable Court may deem equitable and proper.

Respectfully submitted,

GLEASON, CHERRY AND CHERRY, L.L.P.

By

A handwritten signature in cursive script, likely belonging to an attorney from the firm Gleason, Cherry and Cherry, L.L.P. The signature is written over a horizontal line.

Attorneys for Petitioner

COMMONWEALTH OF PENNSYLVANIA :  
: SS.  
COUNTY OF CLEARFIELD :

Personally appeared before me, a Notary Public in and for the County and State  
aforesaid, CORINDA KAY PANIGHETTI, who, being duly sworn according to law, deposes  
and says that the facts contained in the foregoing Petition are true and correct to the best of her  
knowledge, information and belief.

Corinda Kay Panighetti  
Corinda Kay Panighetti

Sworn to and subscribed before me this 18<sup>th</sup> day of August, 2000.

Paula M. Cherry  
Notarial Seal  
Paula M. Cherry, Notary Public  
DuBois, Clearfield County  
My Commission Expires Sept. 16, 2001

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI  
Petitioner

-vs-

No. 00 - 674 - CD

CORINDA KAY PANIGHETTI,  
Individually and as personal  
Representative of the Estate of John  
A. Panighetti, deceased  
Respondent

**ORDER**

NOW, this 30<sup>th</sup> day of June, 2000, upon consideration of Petition for Injunctive Relief filed on behalf of Petitioner above named and upon agreement of the parties, it is the ORDER of this Court that the business known as JJ's Bar and Grill shall be reopened under the managership of Corinda K. Panighetti under a strict accounting requirement to James Panighetti, pending resolution of the action in equity filed to the above term and number, and that the following bills shall be paid from the checking account in the name of JJ's Bar and Grill at Deposit Bank:

- (a) Washington Mutual Fire & Storm Insurance Company, \$1,893.09
- (b) National Fuel, \$838.08
- (c) Sandy Township Municipal Authority, \$267.02
- (d) Adelphia, \$141.54
- (e) GPU Energy, \$979.47
- (f) AT&T, \$159.37
- (g) Bell Atlantic, \$356.73
- (h) City of DuBois, Bureau of Water, \$149.34
- (i) McLean Publishing Company, \$190.51

**FILED**

JUN 30 2000

014:00/14  
William A. Shaw  
Prothonotary

2 LET TO ATT

*[Signature]*

And finally, it is the ORDER of this Court that any property or assets removed from the premises known as JJ's Bar and Grill by either of the above-captioned parties shall be returned forthwith and that Petitioner herein shall cooperate fully with Corinda Kay Panighetti in the reopening and operation of said JJ's Bar and Grill.

BY THE COURT,

Honorable John K. Reilly, Jr.  
President Judge

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No. 00 - 674 C.D.

CORINDA KAY PANIGHETTI,  
Individually and as personal  
representative of the Estate of John  
A. Panighetti, deceased,  
Defendant

**NOTICE AND ORDER TO APPEAR**

Legal proceedings have been brought against you alleging you have willfully disobeyed an Order of Court dated June 30, 2000, requiring you to cooperate fully with Petitioner in reopening the business known as JJ's Bar and Grill.

If you wish to defend against the claims set forth in the following pages, you may but are not required to file in writing with the Court your defenses or objections.

Whether or not you file in writing with the Court your defenses or objections, you must appear in person in Court on October 12, 2000, at 2:30 o'clock P.M. in Courtroom No. 2 of the Clearfield County Courthouse, Second Floor, Corner of Second and Market Streets, Clearfield, Pennsylvania.

IF YOU DO NOT APPEAR IN PERSON, THE COURT MAY ISSUE A WARRANT FOR YOUR ARREST.

If the Court finds that you have willfully failed to comply with Its Order of June 30, 2000, you may be found to be in contempt of Court and committed to jail, fined or both.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR  
Clearfield County Courthouse  
Clearfield, PA 16830  
(814) 765-2641 Ext. 88-89

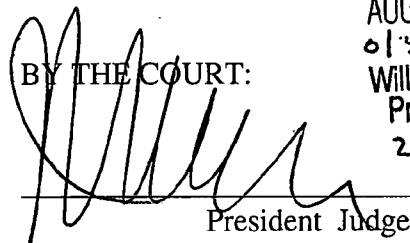
**FILED**

AUG 23 2000

01:30 PM  
William A. Shaw  
Prothonotary

2 CEM TO ATTN

BY THE COURT:

  
President Judge

Date: Aug. 23, 2000

## 10

**VS.**

814-371-7768

**William A. Shaw**  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

NOTICE

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

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

Court Administrator  
Clearfield County Courthouse  
230 East Market Street  
Clearfield, PA 16830  
(814) 765-2641 Ext. 1303



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

**AMENDED COMPLAINT**

AND NOW, comes the Plaintiff, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Complaint and Petition for Injunctive Relief as follows:

1. Plaintiff, James H. Panighetti, is an adult individual residing at 245 Boliver Drive, Bradford, McKean County, Pennsylvania.
2. Defendant, Corinda Kay Panighetti, is an adult individual with last known address of 332 Tozier Avenue, DuBois, Clearfield County, Pennsylvania 15801. Defendant, Corinda Kay Panighetti, is also the surviving spouse of John A. Panighetti, who died intestate on October 31, 1999, while lawfully married to Corinda Kay Panighetti. It is verily believed and therefore averred that Corinda Kay Panighetti is acting as personal representative of the Estate of John A. Panighetti and further believed that Corinda Kay Panighetti is claiming ownership and control of all assets of the Estate of John A. Panighetti.
3. In January, 1992, James H. Panighetti and John A. Panighetti formed a verbal or defacto partnership for the purpose of owning and operating a tavern business to be known as "JJ's Bar".

4. By deed dated January 24, 1992 and recorded in Clearfield County Deed Book 1446 at Page 248, John A. Panighetti and James H. Panighetti became tenants in common to a parcel of property located in Sandy Township, Clearfield County which housed the tavern business. A copy of Deed is attached hereto as Exhibit "A".

5. At or about this same time, John A. Panighetti and James H. Panighetti also took title to a restaurant liquor license issued by the Commonwealth of Pennsylvania Liquor Control Board, License No. R-11828, LID #28186.

6. On or about March 5, 1992, James H. Panighetti and John A. Panighetti entered into written agreement, agreeing not to convey their interest in the business or property upon which it is situate without the express written consent of the other. Copy of this Agreement is attached hereto as Exhibit "B".

7. For business years 1992 through 1994 John A. Panighetti and James H. Panighetti operated the business as an equal partnership, with each holding a 50% ownership interest.

8. In 1994, James H. Panighetti executed documents pledging his personal assets and credit as security for partnership debts (provide and attach copies of documents).

9. In business year 1995, James H. Panighetti and John A. Panighetti executed documents consisting of partnership tax returns providing for a 75% ownership by James and 25% ownership by John. This is attached hereto as Exhibit "C".

10. Partnership Tax Returns for the years 1996, 1997 and 1998, signed by both James H. Panighetti and John A. Panighetti show James H. Panighetti having an ownership interest of 75% and

John A. Panighetti having 25% ownership interest in the partnership. Copies of these documents are attached as Exhibits "D", "E" and "F".

11. By deed dated January 14, 1997, interest in the real estate used as the tavern location was transferred to John A. Panighetti and Corinda Kay Panighetti, as tenants by the entireties, as to an undivided one-half interest and to James H. Panighetti, single, as to an undivided one-half interest.

12. John A. Panighetti acted as manager of JJ's Bar from 1992 through 1998.

13. In 1998 because of legal problems incurred by John A. Panighetti, Corinda Kay Panighetti became the designated manager of JJ's Bar & Grille for purposes of Pennsylvania Liquor Control Board licensing.

14. Following the death of John A. Panighetti on October 31, 1999, Defendant, Corinda Kay Panighetti, continued as manager of JJ's Bar & Grille.

15. James H. Panighetti has never been involved in the day-to-day operations of JJ's Bar & Grille.

16. The management and control of all bank accounts, collections, accounts receivable, accounts payable, checks, making cash deposits, liquor stock and assets of JJ's Bar and Grille from the inception of the partnership through the present time has been under the direct control of John A. Panighetti and Corinda Panighetti.

17. Incident to bringing this cause of action, the Plaintiff has secured and reviewed the checking account records of the partnership for years 1998 through 2000. Based on this review, Plaintiff believes there is a cause of action justified as made in this

Court action. Plaintiff does not have other records of the partnership, as all such records are in the possession and control of Defendant.

18. Because of the possession and control of the cash receipts, records, journals, inventory records, sales records and other documents of the business, Plaintiff is not aware of the amount of cash receipts, inventory, sales, business debts, food stock and other assets of the partnership.

### **Count I - Petition for Special Relief Accounting**

19. Paragraphs 1 through 18 of this Complaint are incorporated herein by reference as if set forth in full.

20. Plaintiff requests special relief pursuant to Pa.R.C.P. Rule 1530 for an accounting. The averments of paragraphs 1 through 18 are incorporated herein by reference as if set forth in full. Plaintiff avers the following facts in support of special relief:

21. During the course of business, from 1992 through 2000, Plaintiff has never been provided with an accounting or report of business sales, inventory, food stock, liquor stock or valuation of assets.

22. For years 1992 through 1998, the partnership reported a profit for each year, however, Plaintiff has never been paid any monies from the partnership.

23. Defendant has signed the name of James H. Panighetti without authorization from James H. Panighetti, the full extent of which is unknown by James H. Panighetti, on numerous checks of the partnership. Examples of which are attached hereto as Exhibits "G".

24. Defendant has failed to pay business debts of the tavern, including, but not limited to, the following:

- (a) Washington Mutual Fire and Storm Insurance Company, \$1,893.09;
- (b) National Fuel, \$838.08;
- (c) Sandy Township Municipal Authority, \$267.02;
- (d) Adelphia, \$141.54;
- (e) GPU Energy, \$979.47;
- (f) AT&T, \$159.37;
- (g) Bell Atlantic, \$356.73;
- (h) City of DuBois, Bureau of Water, \$149.34; and
- (i) McLean Publishing Company, \$190.51.

25. Defendant has issued bad checks to creditors and failed to make good on non-sufficient fund balances, which include the following:

Check No. 3013 to Brady Street Beer - \$211.71;  
Check No. 3014 to Bonine Beer - \$654.23;  
Check No. 3015 to S.J. Michelle - \$80.00;  
Check No. 3016 to Cash - \$300.00; and  
Check No. 3017 to Brady Street Beer - \$249.40.

26. Defendant has failed to pay amounts due and owing to Pennsylvania Liquor Control Board and State Liquor Store in amounts which would be reflected by the partnership records, but which are currently unknown to Plaintiff.

27. Defendant has failed to make any income payments or distributions to James H. Panighetti despite issuing a 1998 K-1 form to James H. Panighetti showing ordinary income in the amount of \$31,512.90 as attached hereto as Exhibit "F".

28. Defendant has attempted to file a 1999 partnership Federal Income Tax Return showing partnership owner interest as 50% to James H. Panighetti and 50% to John A. Panighetti, contrary to previously established ownership division.

29. Plaintiff believes and therefore avers that Defendant has failed to deposit tavern proceeds in the partnership account.

30. Plaintiff believes and therefore avers that Defendant has misappropriated or failed to safeguard assets and equipment of tavern including, but not limited to, hi-fi music equipment and compact discs. Documentation or possession of these assets are in the exclusive control of Defendant.

31. Defendant failed to advise the Pennsylvania Liquor Control Board of the death of John A. Panighetti and has failed to make appropriate arrangements for transfer of the liquor license.

32. The actions of Defendant as set forth above breach the duty owed by Defendant to James H. Panighetti which is classified as either a business duty, a fiduciary duty, or a contractual duty.

WHEREFORE, Plaintiff requests your Honorable Court to order an accounting of all business receipts and expenditures, disposition of all partnership and tavern assets for the partnership business from the inception to the date of the Order in such manner that the Court can determine breach of duty by Defendant and calculate any monies owed to Plaintiff by Defendant.

#### **Count II - Damages**

33. Paragraphs 1 through 32 are incorporated herein by reference as if set forth in full.

34. Plaintiff further claims an action for damages against Defendant based on the results of the accounting which amounts cannot be specifically averred until such accounting and reports have occurred.

35. At all times the Defendant owed a fiduciary and/or contractual duty to the partnership and to the Plaintiff for proper and accurate reporting of receipts and expenditures and to remit all profits and proceeds to the Plaintiff.

36. The amount of damages as claimed by Plaintiff are at this time unliquidated and unknown until an accounting report has been made to this Court.

WHEREFORE, Plaintiff requests your Honorable Court to award damages to the Plaintiff for all amounts which an accounting shows are due and owing to Plaintiff, or which are otherwise proven to this Court.

### **Count III - Partition**

37. Paragraphs 1 through 36 are incorporated herein by reference as though set forth in full.

38. By virtue of the death of John A. Panighetti, the Plaintiff and Defendant are co-owners of the real estate more fully bounded and described in Exhibit "A" attached hereto. This real estate is not subject to equitable physical division. The real estate in question is the designated license premises under Liquor License No. R-11828, LID #28186 in which Plaintiff holds a majority equitable interest.

39. Plaintiff hereby requests this Court to enter an Order in Partition specifying that the tavern business related partnership assets be immediately put up for sale through appropriate means and that fair market value as may be determined by the Court.

40. In the alternative, Plaintiff requests this Court to enter an order requiring the Defendant sell to Plaintiff or in the alternative ordering Defendant to purchase from Plaintiff all right, title and interest of the other at a price which the Court deems to be fair and equitable, after offsets for monies owing by Plaintiff to Defendant and based on causes of action set forth in Counts I and II hereof.

41. Plaintiff has no adequate remedy at law.

WHEREFORE, Plaintiff demands judgment in his favor.

#### **Count IV**

42. Paragraphs 1 through 41 are incorporated herein by reference as though set forth in full.

43. Because of the death of John A. Panighetti, the partnership between John Panighetti and James Panighetti has been dissolved. The equitable partnership interest of John Panighetti would have passed to his estate by intestate succession.

44. James H. Panighetti is unwilling to participate in the partnership with Corinda Kay Panighetti for the operation of the tavern business.

45. The liquor license, personal property, stock and equipment used in the operation of the business premises are subject to severe diminution of value if divided.



46. Plaintiff requests this Honorable Court place the tavern assets for sale as part and parcel of the action in partition set forth above.

WHEREFORE, Plaintiff requests judgment in his favor.

HANAK, GUIDO AND TALADAY

By

  
Matthew B. Taladay

**VERIFICATION**

I, JAMES H. PANIGHETTI, do hereby verify that I have read the foregoing AMENDED COMPLAINT. The statements therein are correct to the best of my personal knowledge or information and belief.

This statement and verification are made subject to the penalties of 18 Pa.C.S. Section 4904 relating to unsworn fabrication to authorities, which provides that if I make knowingly false averments I may be subject to criminal penalties.

Date: 8/23/00

  
James H. Panighetti

County Parcel No. \_\_\_\_\_

**This Deed,**

MADE the 24th day of January  
in the year nineteen hundred and ninety two (1992)

BETWEEN

DEPOSIT BANK, a banking institution incorporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 2 E. Long Avenue, DuBois, Clearfield County, Pennsylvania,

GRANTOR

A  
N  
D

JOHN A. PANIGHETTI of DuBois, Clearfield County, Pennsylvania and JAMES H. PANIGHETTI of Bradford, Pennsylvania, as tenants in common,

GRANTEES

WITNESSETH, That in consideration of (\$23,000.00)

Twenty Three Thousand and 00/100-----Dollars,

in hand paid, the receipt whereof is hereby acknowledged, the said grantor does hereby grant and convey to the said grantee a

ALL that piece, parcel or lot of land situate, lying and being in the Township of Sandy, Clearfield County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING on the East side of the Township Road, extension of South Brady Street, at a post on line of a 10 foot alley; thence in a line along the said Township Extension of South Brady Street 55 feet to a post on line of land now or formerly owned by Zilleox; thence along said Zilleox land East 150 feet to a post on land formerly owned by George W. Dickey; thence North along line of land formerly owned by Dickey, 45 feet to a post on line of 10 foot alley; thence West along line of said 10 foot alley, 150 feet to a post at the place of beginning.

GRANTING and giving unto the Grantee, its successors and/or assigns, the free and uninterrupted right to use said 10 foot alley along the full length of the property herein conveyed, and also the right, free of charge to dig, lay and maintain a sewer across the line of the land formerly owned by the said Dickey.

BEING the same premises which became vested in the Grantor herein by deed of Chester A. Hawkins, Sheriff of Clearfield County, dated February 15, 1991 and recorded in Clearfield County Deed and Records Book 1386, page 330.

DUBOIS AREA SCHOOL DISTRICT  
1% REALTY TRANSFER TAX

AMOUNT \$ 230.00

PAID 3-6-92 KAREN L. STARCH  
Date Agent

## NOTICE

In accordance with the provisions of "The Bituminous Mine Subsidence and Land Conservation Act of 1960", I/we, the undersigned grantee/grantees, hereby certify that I/we know and understand that I/we may not be obtaining the right of protection against subsidence resulting from coal mining operations and that the purchased property may be protected from damage due to mine subsidence by a private contract with the owners of the economic interest in the coal. I/we further certify that this certification is in a color contrasting with that in the deed proper and is printed in twelve point type preceded by the word "notice" printed in twenty-four point type.

Witness:

*John A. Panighetti*  
John A. Panighetti  
*James H. Panighetti*  
James H. Panighetti  
This 5 day of March 1992 *James H. Panighetti*

A G R E E M E N T

THIS AGREEMENT, made this 5th day of March, 1992, by and between JOHN A. PANIGHETTI, of 129 Hill Street, DuBois, Clearfield County, Pennsylvania, Party of the First Part;

A  
N  
D

JAMES H. PANIGHETTI, of 3 Charlotte Avenue, Bradford, McKean County, Pennsylvania, Party of the Second Part;

W I T N E S S E T H:

WHEREAS, the parties hereto are brothers and the owners and operators of JJ's Bar & Grille located at 623 South Brady Street, DuBois, Clearfield County, Pennsylvania; and

WHEREAS, the parties hereto are each fifty percent (50%) owners of the business known as JJ's Bar & Grille and the property upon which it is situate at 623 South Brady Street, DuBois, Clearfield County, Pennsylvania; and

WHEREAS, one of the conditions of the partnership was that neither the said JOHN A. PANIGHETTI or JAMES H. PANIGHETTI could sell his interest in the business known as JJ's Bar &

Grille or the property upon which it is situate without the express written consent of the other; and

WHEREAS, the parties have mutually agreed to reduce their agreement to writing.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS, in consideration of ONE DOLLAR (\$1.00) in hand paid, each to the other, as well as other good and valuable consideration and incorporating herein the above set forth paragraphs, both parties, intending to be legally bound hereby, do agree as follows:

1. That the said JOHN A. PANIGHETTI and JAMES H. PANIGHETTI, are each fifty percent (50%) equal owners in the business known as JJ's Bar & Grille, as well as the property upon which it is situate at 623 South Brady Street, DuBois, Clearfield County, Pennsylvania.

2. By signing this Agreement, both parties hereby acknowledge that they do not desire to convey their interest in the business or the property upon which it is situate at this time and will not convey their interest in the subject premises nor their interest in the land upon which it is situate at 623 South Brady Street, DuBois, Pennsylvania, without the express written consent or joinder of the other.

IN WITNESS WHEREOF, the parties have hereunto set their

hands and seals the day and year first above written.

WITNESS:

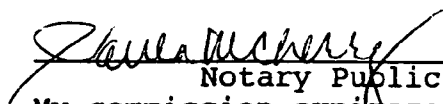
Beattie A. Smetana

John A. Panighetti (SEAL)  
John A. Panighetti

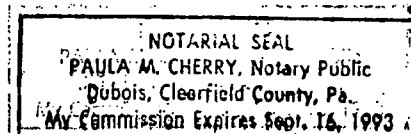
James H. Panighetti (SEAL)  
James H. Panighetti

COMMONWEALTH OF PENNSYLVANIA :  
: SS.  
COUNTY OF CLEARFIELD :

On this, the 5th day of March, 1992, personally appeared before me, a Notary Public in and for the county and state aforesaid, JOHN A. PANIGHETTI and JAMES H. PANIGHETTI, known to me (or satisfactorily proven) to be the persons whose names are subscribed to the within Agreement and acknowledged that they executed the same for the purposes therein contained.

  
Notary Public  
My commission expires:

9-16-93





**SCHEDULE K-1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

► See separate instructions.

OMB No. 1545-0099

**1995**

For calendar year 1995 or tax year beg.

, 1995, & ending

, 19

Partner's identifying number ► **159-42-8922**

Partnership's identifying number ► **25-1667959**

Partner's name, address, and ZIP code

**JAMES H PANIGHETTI**  
**3 CHARLOTTE AVE**  
**DUBOIS PA 15801**

Partnership's name, address, and ZIP code

**JJ'S BAR AND GRILL**  
**623 S BRADY ST**  
**DUBOIS, PA 15801**

**A** This partner is a ☒ general partner ☐ limited partner

☐ limited liability company member

**B** What type of entity is this partner? ► **Partnership**

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (I) Before change or termination (II) End of year

Profit sharing ..... **75.0000** % **75.0000** %

Loss sharing ..... **75.0000** % **75.0000** %

Ownership of capital **0.0000** % **74.9975** %

**E** IRS Center where partnership filed return:

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$

Qualified nonrecourse financing ..... \$

Other ..... \$

**G** Tax shelter registration no. ►

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ..... ☐

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

**J** Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
		<b>7,397.</b>		<b>7,397.</b>

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	<b>1</b> Ordinary income (loss) from trade or business activities .....	<b>1</b> <b>7,397.</b>	See pages 5 and 6 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>2</b> Net income (loss) from rental real estate activities .....	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities .....	<b>3</b>	
	<b>4</b> Portfolio income (loss):		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.
	<b>a</b> Interest .....	<b>4a</b>	
	<b>b</b> Dividends .....	<b>4b</b>	
	<b>c</b> Royalties .....	<b>4c</b>	
	<b>d</b> Net short-term capital gain (loss) .....	<b>4d</b>	
	<b>e</b> Net long-term capital gain (loss) .....	<b>4e</b>	
	<b>f</b> Other portfolio income (loss) (attach schedule) .....	<b>4f</b>	See page 6 of Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.
	<b>5</b> Guaranteed payments to partner .....	<b>5</b>	
	<b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft) .....	<b>6</b>	
	<b>7</b> Other income (loss) (attach schedule) .....	<b>7</b>	See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
Deductions	<b>8</b> Charitable contributions (see instructions) (attach schedule) .....	<b>8</b>	
	<b>9</b> Section 179 expense deduction .....	<b>9</b>	
	<b>10</b> Deductions related to portfolio income (attach schedule) .....	<b>10</b>	See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>11</b> Other deductions (attach schedule) .....	<b>11</b>	
Investment Interest	<b>12a</b> Interest expense on investment debts .....	<b>12a</b>	Form 4952, line 1 See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f above. ....	<b>b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10 above. ....	<b>b(2)</b>	
Credits	<b>13a</b> Low-income housing credit:		Form 8586, line 5
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 .....	<b>a(1)</b>	
	<b>(2)</b> Other than on line 13a(1) for prop. placed in service before 1990 .....	<b>a(2)</b>	
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 .....	<b>a(3)</b>	
	<b>(4)</b> Other than on line 13a(3) for property placed in service after 1989 .....	<b>a(4)</b>	See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities .....	<b>13b</b>	
	<b>c</b> Credits (other than credits shown on lines 13a and 13b) related to rental real estate activities .....	<b>13c</b>	
	<b>d</b> Credits related to other rental activities .....	<b>13d</b>	
	<b>14</b> Other credits .....	<b>14</b>	

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1995

CAA 1065K112 NTF 1690

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Partner #1

EXHIBIT "C"

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Self-employment</b>	<b>15a</b> Net earnings (loss) from self-employment .....	<b>15a</b>	Sch. SE, Section A or B See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Gross farming or fishing income .....	<b>15b</b>	
	<b>c</b> Gross nonfarm income .....	<b>15c</b> 7,397.	
<b>Adjustments and Tax Preference Items</b>	<b>16a</b> Depreciation adjustment on property placed in service after 1986 .....	<b>16a</b> 397.	See page 8 and 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b> Adjusted gain or loss .....	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas) .....	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties .....	<b>d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties .....	<b>d(2)</b>	
	<b>e</b> Other adjustments and tax preference items (attach schedule) .....	<b>16e</b>	
<b>Foreign Taxes</b>	<b>17a</b> Type of income ▶ .....		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	<b>b</b> Name of foreign country or U.S. possession ▶ .....		
	<b>c</b> Total gross income from sources outside the United States (attach schedule) .....	<b>17c</b>	
	<b>d</b> Total applicable deductions and losses (attach schedule) .....	<b>17d</b>	
	<b>e</b> Total foreign taxes (check one): .... ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	<b>17e</b>	
	<b>f</b> Reduction in taxes available for credit (attach schedule) .....	<b>17f</b>	
	<b>g</b> Other foreign tax information (attach schedule) .....	<b>17g</b>	
<b>Other</b>	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type ▶ .....		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b
	<b>b</b> Amount .....	<b>18b</b>	
	<b>19</b> Tax-exempt interest income .....	<b>19</b>	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>20</b> Other tax-exempt income .....	<b>20</b>	
	<b>21</b> Nondeductible expenses .....	<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities) .....	<b>22</b>	
	<b>23</b> Distributions of property other than money .....	<b>23</b>	Form 8611, line 8
	<b>24</b> Recapture of low-income housing credit:		
<b>a</b> From section 42(j)(5) partnerships .....	<b>24a</b>		
	<b>b</b> Other than on line 24a .....	<b>24b</b>	
<b>Supplemental Information</b>	<b>25</b> Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

**RESIDENT PARTNER'S  
SHARE OF INCOME, [LOSS] AND CREDITS  
PA SCHEDULE RK-1**

**1995**

**PART I. GENERAL INFORMATION**

Partner's SSN (Individual) or EIN (Business, Estate or Trust) <b>159-42-8922</b>		Partnership's Federal EIN <b>25-1667959</b>													
Partner's Name <b>JAMES H PANIGHETTI</b>		Partnership's Name <b>JJ'S BAR AND GRILL</b>													
Street Address (Including number) <b>3 CHARLOTTE AVE</b>		Street Address (Including number) <b>623 S BRADY ST</b>													
City <b>DUBOIS</b>	State <b>PA</b>	City <b>DUBOIS</b>	State <b>PA</b>												
Zip Code <b>15801</b>		Zip Code <b>15801</b>													
A Is this partner a genl. partner? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  B Date this partner's interest in partnership began: Month _____ /Day _____ /Year _____  C If this partner is not an individual, what type entity is it? <b>Partnership</b>		D Enter this partner's percentage of: <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td align="center">Before decrease or termination</td> <td align="center">End of year</td> </tr> <tr> <td>Profit sharing</td> <td align="right">75.0000 %</td> <td align="right">75.0000 %</td> </tr> <tr> <td>[Loss] sharing</td> <td align="right">75.0000 %</td> <td align="right">75.0000 %</td> </tr> <tr> <td>Ownership of capital</td> <td align="right">_____ %</td> <td align="right">74.9975 %</td> </tr> </table> E Partner's share of liabilities: _____			Before decrease or termination	End of year	Profit sharing	75.0000 %	75.0000 %	[Loss] sharing	75.0000 %	75.0000 %	Ownership of capital	_____ %	74.9975 %
	Before decrease or termination	End of year													
Profit sharing	75.0000 %	75.0000 %													
[Loss] sharing	75.0000 %	75.0000 %													
Ownership of capital	_____ %	74.9975 %													

**PARTNER'S CAPITAL ACCOUNT -- BASIS**

- Pennsylvania follows accepted accounting principles and practices and not Federal tax accounting.
- A reconciliation of each partner's capital account is not required on the PA-65.
- The partnership must maintain each partner's capital account.

**PART II. DISTRIBUTIVE SHARE OF INCOME AND OR [LOSSES]**

	Pennsylvania Income Class Amounts Reported Should Be Determined Under Pennsylvania Personal Income Tax Rules	Partner's Share of Income or [Loss] -- whether distributed or not	Include these amounts on the lines indicated for these PA returns:			
			PA-40R	PA-41	PA-65	PA-20S
1 Net Profit or [Loss] from the Operation of a Business, Profession or Farm	\$ 7,397.00	Line	4	3	1b	1a
2 Pennsylvania Taxable Interest	\$ _____	Line	2	1	3	3
3 Pennsylvania Taxable Dividends	\$ _____	Line	3	2	4	4
4 Net Gain or [Loss] from the Sale, Exchange or Disposition of Property	\$ _____	Line	5	4	5	5
5 Net Income or [Loss] from Rents, Royalties, Patents and Copyrights	\$ _____	Line	6	5	6	6
6 Income derived from Estates and Trusts	\$ _____	Line	7	6	7	7
7 Taxable Gambling and Lottery Winnings	\$ _____	Line	8	7	8	7

**PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR**

8 Employment Incentive Payments Credit	\$ _____	Line	15	13	16	15b
--	----------	------	----	----	----	-----

**PART IV. DISTRIBUTIONS**

9 Nontaxable Return of Capital Distribution	\$ _____	00	
10 Sale, Exchange or Liquidation of Partnership Interest	\$ _____	00	
11 Guaranteed Payments	\$ _____	00	See instructions on page 10.

**SCHEDULE K-1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

► See separate instructions.

OMB No. 1545-0099

**1996**

For calendar year 1996 or tax year beg.

, 1996, & ending

, 19

**Partner's identifying number** ► 159-42-8922

**Partnership's identifying number** ► 25-1667959

Partner's name, address, and ZIP code

JAMES H PANIGHETTI  
3 CHARLOTTE AVE  
DUBOIS PA 15801

Partnership's name, address, and ZIP code

JJ'S BAR AND GRILL  
623 S BRADY ST  
DUBOIS, PA 15801

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ► Partnership

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (i) Before change or termination (ii) End of year  
Profit sharing ..... 75.0000 % 75.0000 %  
Loss sharing ..... 75.0000 % 75.0000 %  
Ownership of capital 74.9975 % 74.9980 %

**E** IRS Center where partnership filed return:

**J** Analysis of partner's capital account:

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$ \_\_\_\_\_  
Qualified nonrecourse financing ..... \$ \_\_\_\_\_  
Other ..... \$ \_\_\_\_\_

**G** Tax shelter registration no. ► \_\_\_\_\_

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ..... ☐

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
7,397.		11,414.	( )	18,811.

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 14,861.	See pages 5 and 6 of Partner's Instructions for Sch. K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.
	a Interest	4a	
	b Dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss)	4e	
	f Other portfolio income (loss) (attach schedule)	4f	
	5 Guaranteed payments to partner	5	See page 6 of Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.
	6 Net gain (loss) under section 1231 (other than due to casualty or theft)	6	
	7 Other income (loss) (attach schedule)	7 -3,447.	
Deductions	8 Charitable contributions (see instructions) (attach schedule)	8	Sch. A, line 15 or 16
	9 Section 179 expense deduction	9 1,174.	See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	10 Deductions related to portfolio income (attach schedule)	10	
	11 Other deductions (attach schedule)	11	
Investment Interest	12a Interest expense on investment debts	12a	Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	b(1)	See page 7 of Partner's Instructions for Sch. K-1 (Form 1065).
	(2) Investment expenses included on line 10 above	b(2)	
Credits	13a Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships for property placed in service before 1990	a(1)	
	(2) Other than on line 13a(1) for prop. placed in service before 1990	a(2)	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989	a(3)	
	(4) Other than on line 13a(3) for property placed in service after 1989	a(4)	See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).
	b Qualified rehabilitation expenditures related to rental real estate activities	13b	
	c Credits (other than credits shown on lines 13a and 13b) related to rental real estate activities	13c	
	d Credits related to other rental activities	13d	
	14 Other credits	14	

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Schedule K-1 (Form 1065) 1996

CAA 1065K112 NTF 5978

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Partner #1

EXHIBIT "D"

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Self-employment	<b>15a</b> Net earnings (loss) from self-employment .....	<b>15a</b> 13720	Sch. SE, Section A or B See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Gross farming or fishing income .....	<b>15b</b>	
	<b>c</b> Gross nonfarm income .....	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b> Depreciation adjustment on property placed in service after 1986 .....	<b>16a</b> -1,141.	See pages 8 and 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b> Adjusted gain or loss .....	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas) .....	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties .....	<b>d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties .....	<b>d(2)</b>	
	<b>e</b> Other adjustments and tax preference items (attach schedule) .....	<b>16e</b>	
Foreign Taxes	<b>17a</b> Type of income ▶ .....		Form 1116, check boxes
	<b>b</b> Name of foreign country or U.S. possession ▶ .....		Form 1116, Part I
	<b>c</b> Total gross income from sources outside the United States (attach schedule) .....	<b>17c</b>	
	<b>d</b> Total applicable deductions and losses (attach schedule) .....	<b>17d</b>	
	<b>e</b> Total foreign taxes (check one): ... <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	<b>17e</b>	Form 1116, Part II
	<b>f</b> Reduction in taxes available for credit (attach schedule) .....	<b>17f</b>	Form 1116, Part III
	<b>g</b> Other foreign tax information (attach schedule) .....	<b>17g</b>	See Inst. for Form 1116.
Other	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type ▶ .....		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b
	<b>b</b> Amount .....	<b>18b</b>	
	<b>19</b> Tax-exempt interest income .....	<b>19</b>	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>20</b> Other tax-exempt income .....	<b>20</b>	
	<b>21</b> Nondeductible expenses .....	<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities) .....	<b>22</b>	
	<b>23</b> Distributions of property other than money .....	<b>23</b>	
	<b>24</b> Recapture of low-income housing credit:		Form 8611, line 8
<b>a</b> From section 42(j)(5) partnerships .....	<b>24a</b>		
<b>b</b> Other than on line 24a. ....	<b>24b</b>		
Supplemental Information	<b>25</b> Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		
	See Statement(s) Attached		

**RESIDENT PARTNER'S  
SHARE OF INCOME, [LOSS] AND CREDITS  
PA SCHEDULE RK-1**

**1996**

**PART I. GENERAL INFORMATION**

Partner's SSN (Individual) or EIN (Business, Estate or Trust) <b>159-42-8922</b>		Partnership's Federal EIN <b>25-1667959</b>													
Partner's Name <b>JAMES H PANIGHETTI</b>		Partnership's Name <b>JJ'S BAR AND GRILL</b>													
Street Address (including number) <b>3 CHARLOTTE AVE</b>		Street Address (including number) <b>623 S BRADY ST</b>													
City <b>DUBOIS</b>	State <b>PA</b>	Zip Code <b>15801</b>													
A Is partner a general partner? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO  B Date this partner's interest in partnership began:  Month <u>06</u> Day <u>27</u> Year <u>92</u>  C If this partner is not an individual, what type entity is it?		D Enter this partner's percentage of:  <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Before decrease or termination</th> <th style="text-align: center;">End of year</th> </tr> </thead> <tbody> <tr> <td>Profit sharing</td> <td style="text-align: center;"><u>75.0000</u> %</td> <td style="text-align: center;"><u>75.0000</u> %</td> </tr> <tr> <td>[Loss] sharing</td> <td style="text-align: center;"><u>75.0000</u> %</td> <td style="text-align: center;"><u>75.0000</u> %</td> </tr> <tr> <td>Ownership of Capital</td> <td style="text-align: center;"><u>74.9975</u> %</td> <td style="text-align: center;"><u>74.9980</u> %</td> </tr> </tbody> </table> E Partner's share of liabilities:			Before decrease or termination	End of year	Profit sharing	<u>75.0000</u> %	<u>75.0000</u> %	[Loss] sharing	<u>75.0000</u> %	<u>75.0000</u> %	Ownership of Capital	<u>74.9975</u> %	<u>74.9980</u> %
	Before decrease or termination	End of year													
Profit sharing	<u>75.0000</u> %	<u>75.0000</u> %													
[Loss] sharing	<u>75.0000</u> %	<u>75.0000</u> %													
Ownership of Capital	<u>74.9975</u> %	<u>74.9980</u> %													

**PARTNER'S CAPITAL ACCOUNT -- BASIS**

- Pennsylvania follows accepted accounting principles and practices and not federal tax accounting.
- A reconciliation of each partner's capital account is not required on the PA-65.
- The partnership must maintain each partner's capital account.

**PART II. DISTRIBUTIVE SHARE OF INCOME AND OR [LOSSES]**

**DO NOT USE CENTS -- ROUND TO WHOLE DOLLARS**

	<b>Pennsylvania Income Class</b> Amounts reported should be determined under PA rules	Partner's Share of Income or [Loss] -- whether distributed or not	Include these amounts on the lines indicated for these PA tax returns:				
				<b>PA-40</b>	<b>PA-41</b>	<b>PA-65</b>	<b>PA-20S</b>
<b>1</b>	<b>Net Income or [Loss] from the Operation of a Business, Profession or Farm</b>	<b>\$ 8,723.</b>	<b>Line</b>	<b>4</b>	<b>3</b>	<b>1b</b>	<b>1a</b>
<b>2</b>	<b>PA Taxable Interest</b>	<b>\$</b>	<b>Line</b>	<b>2</b>	<b>1</b>	<b>3b</b>	<b>3</b>
<b>3</b>	<b>PA Taxable Dividends</b>	<b>\$</b>	<b>Line</b>	<b>3</b>	<b>2</b>	<b>4b</b>	<b>4</b>
<b>4</b>	<b>Net Gain or [Loss] from the Sale, Exchange or Disposition of Property</b>	<b>\$</b>	<b>Line</b>	<b>5</b>	<b>4</b>	<b>5b</b>	<b>5</b>
<b>5</b>	<b>Net Income or [Loss] from Rents, Royalties, Patents and Copyrights</b>	<b>\$</b>	<b>Line</b>	<b>6</b>	<b>5</b>	<b>6b</b>	<b>6</b>
<b>6</b>	<b>Estate and Trust Income</b>	<b>\$</b>	<b>Line</b>	<b>7</b>	<b>6</b>	<b>7b</b>	<b>7</b>
<b>7</b>	<b>Gambling and Lottery Winnings</b>	<b>\$</b>	<b>Line</b>	<b>8</b>	<b>7</b>	<b>8b</b>	<b>7</b>

**PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR**

8	Employment Incentive Payments Credit	\$	Line	15	13	16	15b
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**PART IV. DISTRIBUTIONS**

9	Nontaxable Return of Capital Distributions	\$	See instructions.				
10	Sale, Exchange or Liquidation of Partnership Interest	\$	See instructions.				
11	Guaranteed Pymts. Describe	\$	See instructions.				

**DO NOT USE CENTS -- ROUND TO WHOLE DOLLARS**

**SCHEDULE K-1**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Partner's Share of Income, Credits, Deductions, etc.**

► See separate instructions.

OMB No. 1545-0099

**1997**

For calendar year 1997 or tax year beg.

, 1997, & ending

, 19

Partner's identifying number ► 159-42-8922

Partnership's identifying number ► 25-1667959

Partner's name, address, and ZIP code

JAMES H PANIGHETTI  
3 CHARLOTTE AVE  
DUBOIS PA 15801

Partnership's name, address, and ZIP code

JJ'S BAR AND GRILL  
623 S BRADY ST  
DUBOIS, PA 15801

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ► Partnership

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (I) Before change or termination (II) End of year  
Profit sharing ..... 75.0000 % 75.0000 %  
Loss sharing ..... 75.0000 % 75.0000 %  
Ownership of capital ..... 74.9980 % 75.0000 %

**E** IRS Center where partnership filed return: PHILADELPHIA

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$  
Qualified nonrecourse financing ..... \$  
Other ..... \$

**G** Tax shelter registration no. ►

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2)..... ☐

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
18,811.		9,143.	( )	27,954.

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities .....	1 9,143.	See page 6 of Partner's instructions for Sch. K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities .....	2	
	3 Net income (loss) from other rental activities .....	3	
	4 Portfolio income (loss):		Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f)
	a Interest .....	4a	
	b Dividends .....	4b	
	c Royalties .....	4c	
	d Net short-term capital gain (loss) .....	4d	
	e Net long-term capital gain (loss):		
	(1) 28% rate gain (loss) .....	e(1)	Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.
	(2) Total for year .....	e(2)	
	f Other portfolio income (loss) (attach schedule) .....	4f	See page 6 of Partner's instructions for Sch. K-1 (Form 1065).
	5 Guaranteed payments to partner .....	5	
Deductions	6 Net section 1231 gain (loss) (other than due to casualty or theft):		
	a 28% rate gain (loss) .....	6a	Enter on applicable line of your return.
	b Total for year .....	6b	
	7 Other income (loss) (attach schedule) .....	7	See page 7 of Partner's instructions for Sch. K-1 (Form 1065).
	8 Charitable contributions (see instructions) (attach schedule) .....	8	
	9 Section 179 expense deduction .....	9	
Credits	10 Deductions related to portfolio income (attach schedule) .....	10	Form 8586, line 5
	11 Other deductions (attach schedule) .....	11	
	12a Low-income housing credit:		
	(1) From section 42(j)(5) partnerships for property placed in service before 1990 .....	a(1)	See page 8 of Partner's instructions for Sch. K-1 (Form 1065).
	(2) Other than on line 12a(1) for prop. placed in service before 1990 .....	a(2)	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989 .....	a(3)	
	(4) Other than on line 12a(3) for property placed in service after 1989 .....	a(4)	
	b Qualified rehabilitation expenditures related to rental real estate activities .....	12b	
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities .....	12c	
	d Credits related to other rental activities .....	12d	
	13 Other credits .....	13	

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1997

CAA 7 1065K112 NTF 12224 GLD 2867

Partner #1

EXHIBIT "E"

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Investment Interest</b>	<b>14a</b> Interest expense on investment debts	<b>14a</b>	Form 4952, line 1 See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f	<b>b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10	<b>b(2)</b>	
<b>Self-employment</b>	<b>15a</b> Net earnings (loss) from self-employment	<b>15a</b> 9,143.	Sch. SE, Section A or B See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Gross farming or fishing income	<b>15b</b>	
	<b>c</b> Gross nonfarm income	<b>15c</b>	
<b>Adjustments and Tax Preference Items</b>	<b>16a</b> Depreciation adjustment on property placed in service after 1986	<b>16a</b> -2,623.	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b> Adjusted gain or loss	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties	<b>d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties	<b>d(2)</b>	
	<b>e</b> Other adjustments and tax preference items (attach schedule)	<b>16e</b>	
<b>Foreign Taxes</b>	<b>17a</b> Type of income		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	<b>b</b> Name of foreign country or possession		
	<b>c</b> Total gross income from sources outside the United States (attach schedule)	<b>17c</b>	
	<b>d</b> Total applicable deductions and losses (attach schedule)	<b>17d</b>	
	<b>e</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>17e</b>	
	<b>f</b> Reduction in taxes available for credit (attach schedule)	<b>17f</b>	
	<b>g</b> Other foreign tax information (attach schedule)	<b>17g</b>	
<b>Other</b>	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b  See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).  Form 8611, line 8
	<b>b</b> Amount	<b>18b</b>	
	<b>19</b> Tax-exempt interest income	<b>19</b>	
	<b>20</b> Other tax-exempt income	<b>20</b>	
	<b>21</b> Nondeductible expenses	<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities)	<b>22</b>	
	<b>23</b> Distributions of property other than money	<b>23</b>	
	<b>24</b> Recapture of low-income housing credit:		
	<b>a</b> From section 42(j)(5) partnerships	<b>24a</b>	
<b>b</b> Other than on line 24a	<b>24b</b>		
<b>Supplemental Information</b>	<b>25</b> Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		



RESIDENT PARTNER'S SHARE OF INCOME, LOSS  
AND CREDITS

1997

## PA SCHEDULE RK-1

## PART I. GENERAL INFORMATION

Partner's SSN (Individual) or EIN (Business, Estate or Trust) 159-42-8922	Partnership's Federal EIN 25-1667959												
Partner's Name JAMES H PANIGHETTI	Partnership's Name JJ'S BAR AND GRILL												
Address 3 CHARLOTTE AVE	Address 623 S BRADY ST												
City, State, ZIP Code DUBOIS PA 15801	City, State, ZIP Code DUBOIS, PA 15801												
A Is this partner a general partner? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO B Date this partner's interest in partnership began: Month 06 Day 27 Year 92 C If this partner is not an individual, what type entity is it? Partnership	D Enter this partner's percentage of: <table border="1"><thead><tr><th></th><th>Before decrease or termination</th><th>End of year</th></tr></thead><tbody><tr><td>Profit sharing</td><td>75.0000 %</td><td>75.0000 %</td></tr><tr><td>Loss sharing</td><td>75.0000 %</td><td>75.0000 %</td></tr><tr><td>Ownership of capital</td><td>74.9980 %</td><td>75.0000 %</td></tr></tbody></table> E Partner's share of liabilities: \$		Before decrease or termination	End of year	Profit sharing	75.0000 %	75.0000 %	Loss sharing	75.0000 %	75.0000 %	Ownership of capital	74.9980 %	75.0000 %
	Before decrease or termination	End of year											
Profit sharing	75.0000 %	75.0000 %											
Loss sharing	75.0000 %	75.0000 %											
Ownership of capital	74.9980 %	75.0000 %											

## PARTNER'S CAPITAL ACCOUNT — BASIS

- For Pennsylvania Income Tax purposes, a partner's capital account should probably be different from the federal account.
- Pennsylvania follows generally accepted principles and practices, and not federal tax accounting.
- A reconciliation of each partner's capital account is not required on PA-65.
- The partnership must maintain each partner's capital account.

## PART II. DISTRIBUTIVE SHARE OF INCOME AND OR LOSSES PLEASE

Pennsylvania Income Class Amounts Reported Should Be Determined Under Pennsylvania Income Tax Rules		Partner's Share of Income or loss whether distributed or not	Include these amounts on the Lines indicated for these PA Tax Returns:				
				PA-40	PA-41	PA-65	PA-20S
1	Net Income or Loss from the Operation of a Business, Profession or Farm	LOSS \$ 2,699.	Line	4	3	1b	
2	PA Taxable Interest	\$	Line	2	1	3b	
3	PA Taxable Dividends	\$	Line	3	2	4b	
4	Net Gain or Loss from the Sale, Exchange or Disposition of Property	LOSS \$	Line	5	4	5b	
5	Net Income or Loss from Rents, Royalties, Patents and Copyrights	LOSS \$	Line	6	5	6b	
6	Estate and Trust Income	\$	Line	7	6	7b	
7	Gambling and Lottery Winnings	\$	Line	8	7	8b	

## PART III. PARTNER'S SHARE OF ALLOWABLE CREDITS APPLICABLE TO THIS TAXABLE YEAR

8	PA Employment Incentive Payments Credit	\$	Line	22	See	16	
9	PA Jobs Creation Tax Credit	\$	Line	23	the	17	
10	PA Waste Tire Recycling Investment Tax Credit	\$	Line	24	PA-41	18	
11	PA Research and Development Tax Credit	\$	Line	25	booklet	19	

## PART IV. DISTRIBUTIONS

12	Nontaxable Return of Capital Distributions	\$					
13	Sale, Exchange or Liquidation of Partnership Interest	\$					
14	Guaranteed Payments, describe:	\$					See instructions on page 10

## MEDICAL SAVINGS ACCOUNT

15	Partner's Portion of Medical Savings Account Cost	\$					Enter on Line 10 of PA-40
----	---	----	--	--	--	--	---------------------------

**Partner's Share of Income, Credits, Deductions, etc.**  
▶ See separate instructions.

OMB No. 1545-0099

For calendar year 1998 or tax year beg.

, 1998, & ending

, 19

**1998**

Partner's identifying number ▶ 159-42-8922

Partnership's identifying number ▶ 25-1667959

Partner's name, address, and ZIP code

JAMES H PANIGHETTI  
3 CHARLOTTE AVE  
DUBOIS PA 15801

Partnership's name, address, and ZIP code

JJ'S BAR AND GRILL  
623 S BRADY ST  
DUBOIS, PA 15801

**A** This partner is a ☒ general partner ☐ limited partner  
☐ limited liability company member

**B** What type of entity is this partner? ▶ Partnership

**C** Is this partner a ☒ domestic or a ☐ foreign partner?

**D** Enter partner's % of: (I) <sup>Before change or termination</sup> (II) End of year  
Profit sharing ..... 75. % 75. %  
Loss sharing ..... 75. % 75. %  
Ownership of capital ..... 75. % 75.0003 %

**E** IRS Center where partnership filed return: PHILADELPHIA

**F** Partner's share of liabilities (see instructions):

Nonrecourse ..... \$  
Qualified nonrecourse financing ..... \$  
Other ..... \$

**G** Tax shelter registration no. ▶

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2). ☐

**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
27,954.		31,519.		59,473.

**(a) Distributive share item**

**(b) Amount**

**(c) 1040 filers enter the amount in column (b) on:**

Income (Loss)	1	Ordinary income (loss) from trade or business activities	1	31,519.	<p>See page 6 of Partner's Instructions for Sch. K-1 (Form 1065).</p> <p>Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f)</p> <p>Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.</p> <p>See page 6 of Partner's Instructions for Sch. K-1 (Form 1065). Enter on applicable line of your return.</p>
	2	Net income (loss) from rental real estate activities	2		
	3	Net income (loss) from other rental activities	3		
	4	Portfolio income (loss):			
	a	Interest	4a		
	b	Ordinary Dividends	4b		
	c	Royalties	4c		
	d	Net short-term capital gain (loss)	4d		
	e	Net long-term capital gain (loss):			
	(1)	28% rate gain (loss)	e(1)		
	(2)	Total for year	e(2)		
	f	Other portfolio income (loss) (attach schedule)	4f		
	5	Guaranteed payments to partner	5		
Deductions	6	Net section 1231 gain (loss) (other than due to casualty or theft)	6		<p>See page 7 and 8 of Partner's Instructions for Sch. K-1 (Form 1065).</p>
	7	Other income (loss) (attach schedule)	7		
	8	Charitable contributions (see instructions) (attach schedule)	8		
	9	Section 179 expense deduction	9		
Credits	10	Deductions related to portfolio income (attach schedule)	10		<p>Form 8586, line 5</p> <p>See page 8 of Partner's Instructions for Sch. K-1 (Form 1065).</p>
	11	Other deductions (attach schedule)	11		
	12a	Low-income housing credit:			
	(1)	From section 42(j)(5) partnerships for property placed in service before 1990	a(1)		
	(2)	Other than on line 12a(1) for prop. placed in service before 1990	a(2)		
	(3)	From section 42(j)(5) partnerships for property placed in service after 1989	a(3)		
	(4)	Other than on line 12a(3) for property placed in service after 1989	a(4)		
	b	Qualified rehabilitation expenditures related to rental real estate activities	12b		
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c		
	d	Credits related to other rental activities	12d		
	13	Other credits	13		

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 1998

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) only
Investment Interest	14a Interest expense on investment debts	14a	Form 4952, line 1 See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	
	(2) Investment expenses included on line 10	b(2)	
Self-employment	15a Net earnings (loss) from self-employment	15a	Sch. SE, Section A or B See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties	d(2)	
	e Other adjustments and tax preference items (attach schedule)	16e	
Foreign Taxes	17a Type of income ▶		Form 1116, check boxes  Form 1116, Part I  Form 1116, Part II Form 1116, Part III See Inst. for Form 1116.
	b Name of foreign country or possession ▶		
	c Total gross income from sources outside the United States (attach schedule)	17c	
	d Total applicable deductions and losses (attach schedule)	17d	
	e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17e	
	f Reduction in taxes available for credit (attach schedule)	17f	
	g Other foreign tax information (attach schedule)	17g	
Other	18 Section 59(e)(2) expenditures: a Type ▶		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065). Form 1040, line 8b  See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065)  Form 8611, line 8
	b Amount	18b	
	19 Tax-exempt interest income	19	
	20 Other tax-exempt income	20	
	21 Nondeductible expenses	21	
	22 Distributions of money (cash and marketable securities)	22	
	23 Distributions of property other than money	23	
	24 Recapture of low-income housing credit: a From section 42(j)(5) partnerships	24a	
b Other than on line 24a	24b		
Supplemental Information	25 Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):		

031306254

60-416/313  
0622517879 3013

JJ'S BAR AND GRILL  
623 S. BRADY ST.  
DU BOIS, PA 15801

PAY TO THE ORDER OF Buddy B. B... ☐ NSF ☐ SIGNATURE 4-7-00

Two Hundred and Eleven and 71/100 ☐ CLOSED ☒ RESTRICTED \$ 211.71

POST-STATE DATED ☐ ENDORSEMENT 100 DOLLARS ☐ Security features on back.

NORTH MAIN STREET OFFICE, 06  
DEPOSIT BANK COLL FUNDS  
DU BOIS, PA 15801  
a division of FIRST COMMONWEALTH BANK Member FDIC

MEMO James Parighetti

⑆031304160⑆ 0622517879⑆ 3013 ⑆0000021171⑆

3014

60-416/313  
0622517879

JJ'S BAR AND GRILL  
623 S. BRADY ST.  
DU BOIS, PA 15801

PAY TO THE ORDER OF Bonnie B... ☐ NSF ☐ SIGNATURE 4-7-00

Six Hundred and Fifty and 23/100 ☐ CLOSED ☒ RESTRICTED \$ 654.23

POST-STATE DATED ☐ ENDORSEMENT 100 DOLLARS ☐ Security features on back.

NORTH MAIN STREET OFFICE, 06  
DEPOSIT BANK COLL FUNDS  
DU BOIS, PA 15801  
a division of FIRST COMMONWEALTH BANK Member FDIC

MEMO James Parighetti

⑆131304160⑆ 0622517879⑆ 3014 ⑆0000065423⑆

3015

60-416/313  
0622517879

JJ'S BAR AND GRILL  
623 S. BRADY ST.  
DU BOIS, PA 15801

PAY TO THE ORDER OF Michael ☐ NSF ☐ SIGNATURE 4-7-00

Eighty and 00/100 ☒ CLOSED ☒ RESTRICTED \$ 80.00

POST-STATE DATED ☐ ENDORSEMENT 100 DOLLARS ☐ Security features on back.

NORTH MAIN STREET OFFICE, 06  
DEPOSIT BANK COLL FUNDS  
DU BOIS, PA 15801  
a division of FIRST COMMONWEALTH BANK Member FDIC

MEMO James Parighetti

⑆031304160⑆ 0622517879⑆ 3015 ⑆0000008000⑆

60-416/313  
0622517879

3016

JJ'S BAR AND GRILL  
623 S. BRADY ST.  
DU BOIS, PA 15801

PAY TO THE ORDER OF: *Cash*

DATE: *7-00*

☐ NSF ☒ SIGNATURE *James Panighetti*

☐ CLOSED ☒ RESTRICTED

☐ ENDORSEMENT

*Three hundred and 00/100*

\$ *300.00*

DOLLARS ☐ Security features  
Printed on back.

NORTH MAIN STREET OFFICE OF  
DEPOSIT BANK COLLECT FUND  
DUBOIS, PA 15801  
a division of FIRST COMMONWEALTH BANK

OTHER REAS (SPECIFY)

MEMO

⑆03⑆304⑆60⑆ 0622517879 3016 ⑆0000030000⑆

071306294

60-416/313  
0622517879

3017

JJ'S BAR AND GRILL  
623 S. BRADY ST.  
DU BOIS, PA 15801

PAY TO THE ORDER OF: *Brady St. Bar*

DATE: *4-8-00*

☐ NSF ☒ SIGNATURE *James Panighetti*

☒ CLOSED ☒ RESTRICTED

☐ ENDORSEMENT

*Two Hundred and 49/100*

\$ *249.40*

DOLLARS ☐ Security features  
Printed on back.

NORTH MAIN STREET OFFICE OF  
DEPOSIT BANK COLLECT FUND  
DUBOIS, PA 15801  
a division of FIRST COMMONWEALTH BANK

OTHER REAS (SPECIFY)

MEMO

⑆03⑆304⑆60⑆ 0622517879 3017 ⑆0000024940⑆

⑆03⑆304⑆60⑆

⑆0000024940⑆

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

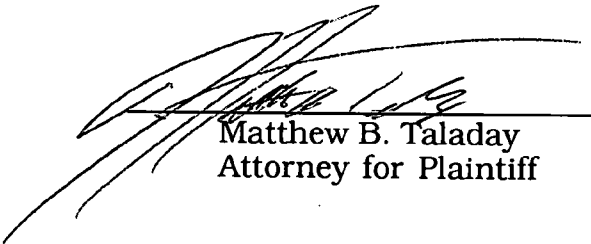
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 5th day of September, 2000, a true  
and correct copy of the AMENDED COMPLAINT was sent via first class  
mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505



Matthew B. Taladay  
Attorney for Plaintiff

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

RESPONSE TO PETITION  
FOR SPECIAL RELIEF AND  
MOTION FOR CONTEMPT

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

SEP 19 2000  
17/10:30/14  
William A. Shaw  
Prothonotary

no 1/c 8/21

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

**RESPONSE TO PETITION FOR SPECIAL RELIEF**

AND NOW, comes the Plaintiff, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby responds to Defendant's Petition for Special Relief and hold Plaintiff in Contempt of Court representing as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Denied. Although the partnership began as an equal partnership, by subsequent agreement, the partnership interest was changed to a 75% ownership by James and 25% ownership by John as set forth in the Complaint.
5. Admitted.
6. Admitted in part and denied in part. It is admitted that in early April, 2000, James Panighetti closed down the bar business. At that time, Corinda Panighetti was absent from the state and James had serious concerns about mismanagement of the bar,



dissipation of business assets, violation of liquor laws and mismanagement of business assets. It is denied that James Panighetti removed food personally and liquor necessary for operation of the business. To the contrary, James Panighetti has removed no business assets from the premises.

7. Admitted in part and denied in part. It is admitted that James Panighetti sent the license to the Pennsylvania Liquor Control Board to be kept in safekeeping until the various questions regarding operation of the bar, and including compliance with Pennsylvania Liquor Control Board laws, were answered. The remainder of the allegations of paragraph 7 are denied.

8. Denied as stated. The language of the Order of Court dated June 30, 2000 requires only that James Panighetti "cooperate fully" with Corinda Kay Panighetti in reopening and operating the bar. By way of further answer, and as noted in the Complaint, James Panighetti at no time had any personal "hands on" involvement in the operation of the bar and all prior operation of the business was by John Panighetti and following his death Corinda Kay Panighetti.

9. Denied. To the contrary, James Panighetti has removed no items from the bar. In addition, Corinda Panighetti has keys to and full access to the bar. James Panighetti has in no way prevented Corinda Panighetti from opening and operating the bar. By way of further answer, it is believed and therefore averred that Corinda Panighetti and/or individuals permitted by her to access the bar may have taken and dissipated assets belonging to the bar business.

10. Denied. James Panighetti has in no way refused to cooperate with Petitioner in retrieving the liquor license from

safekeeping. By way of further answer, it is averred that in order to comply with LCB regulations, it is incumbent upon Petitioner to make application to the Pennsylvania Liquor Control Board to substitute the estate of John Panighetti as a party to the liquor license. Her prior failure to do so constitutes a violation of law which may subject Respondent to sanctions. Additionally, it is averred that Respondent, through counsel, has complied with all Pennsylvania Liquor Control Board requests for information concerning transfer of the liquor license into co-ownership of the estate.

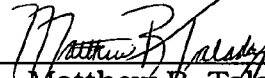
11. Denied.

12. Denied.

WHEREFORE, James Panighetti respectfully requests that Defendant's Request for Special Relief be denied.

HANAK, GUIDO AND TALADAY

By



Matthew B. Taladay  
Attorney for Plaintiff

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

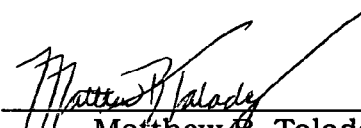
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 18th day of September, 2000, a true  
and correct copy of the RESPONSE TO PETITION FOR SPECIAL  
RELIEF was sent via first class mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505

  
Matthew B. Taladay  
Attorney for Plaintiff

12  
A

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

SUPPLEMENTAL REQUEST  
FOR SPECIAL RELIEF

Filed on behalf of:

PETITIONER

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

SEP 19 2000

01 4:00 / WJS  
William A. Shaw  
Prothonotary

1 CENT TO ATT

WJS

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**PLAINTIFF'S SUPPLEMENTAL PETITION FOR SPECIAL RELIEF**

AND NOW, comes the Petitioner, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Petition for Special Relief averring as follows:

1. Petitioner, James H. Panighetti, is an adult individual of 245 Boliver Drive, Bradford, McKean County, Pennsylvania, and is Plaintiff in a lawsuit filed at the above captioned term and number.

2. By prior Petition for Injunctive Relief, Petitioner sought leave of Court to pay various bills and expenses of the business known as JJ's Bar from a checking account at Deposit Bank of DuBois, Pennsylvania, under the name of JJ's Bar and Grill bearing Account No. 0622517879. By Order dated June 30, 2000, this Petition was granted.

3. Since the date of the Court's prior Order, expenses relating to the ownership of JJ's Bar and Grill have continued to mount. Petitioner has been unable to pay these bills from the business checking account because of the Order freezing the checking account.

4. The current balance of the business checking account is approximately \$9,700.00.

5. Because the ongoing expenses of the bar require payment, James Panighetti has made payment from his own personal funds to cover expenses of the bar business as follows:

<u>Check No.</u>	<u>Payee</u>	<u>Amount</u>
556	GPU Energy	\$ 412.06
532	Lock Smith	190.80
553	Brady Street Beer	461.11
560	Bonnia's Beer	654.23
564	Washington Insurance	645.64
518	State Store	732.38
-----	S&T Bank payments (2)	787.88
621	Washington Ins.	173.99
624	Bureau of Alcohol-Tobacco- Firearms	250.00
640	AT&T	145.88
641	Adelphia Cable	141.54
642	S&T Bank payment	393.94
644	Washington Ins. (2 pymts.)	347.90
-----	S&T Bank payments (2)	787.88
-----	Taxes	573.63
632	GPU Energy	778.00
657	City of DuBois, Water Bureau	53.91
658	Sandy Township	353.02
659	Washington Ins.	173.83
563	BMP Systems (cash register)	<u>654.95</u>
	Total	\$8,712.57
	Pd. with business proceeds	<u>-1,038.25</u>
	Total Due	\$7,674.32

6. In addition, there are ongoing monthly expenses relating to ownership of the tavern which are approximately as follows:

- (a) S&T Bank (business improvement loan) - \$383.94;
- (b) Washington Mutual Fire & Storm insurance - \$173.83;
- (c) GPU Energy - varies

7. In addition, the 2000 real estate taxes are due in October, 2000 in the amount of \$1,618.91, if paid at discount.

8. Petitioner requests this Honorable Court to grant relief as follows:

(a) An Order permitting Petitioner to draft a check in the amount of \$7,674.32 from the account of JJ's Bar and Grill in repayment of the bills and expenses paid from Petitioner's personal funds;

(b) An Order permitting Petitioner to, on a monthly basis, make payments from the tavern checking account to any or all of the following:

- (i) Washington Mutual Fire and Storm Insurance Company;
- (ii) National Fuel;
- (iii) Sandy Township Municipal Authority;
- (iv) Adelphia;
- (v) GPU Energy;
- (vi) AT&T;
- (vii) Bell Atlantic;
- (viii) City of DuBois, Bureau of Water;
- (ix) McLean Publishing Company;
- (x) S&T Bank;

(c) An Order permitting Petitioner to pay the 2000 real estate taxes in the amount of \$1,618.91 when due.

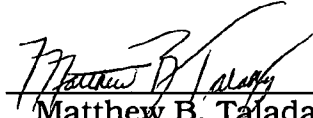
9. Petitioner will provide an accounting on a monthly basis of all payments made to Respondent.

10. Your Petitioner is without an adequate remedy at law and will suffer irreparable harm if the within Petition for Special Relief is not granted.

WHEREFORE, it is respectfully requested that this Petition for Special Relief, after notice and opportunity for hearing, be granted.

HANAK, GUIDO AND TALADAY

By

  
Matthew B. Taladay  
Attorney for Petitioner



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

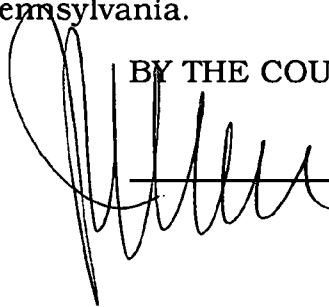
CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**RULE TO SHOW CAUSE ORDER**

AND NOW, this 25<sup>th</sup> day of September, 2000, upon  
Petition for Special Relief of James Panighetti, Rule is hereby entered  
upon Corinda Kay Panighetti, individually and as personal  
representative of the Estate of John A. Panighetti, to appear and show  
cause why the Petition for Special Relief should not be granted.

Rule Returnable the 12th day of October, 2000, at  
2:30 p.m. in the Clearfield County Courthouse, Courtroom 1, East  
Market Street, Clearfield, Pennsylvania.

BY THE COURT:



\_\_\_\_\_ J.

**FILED**

SEP 25 2000

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,	:	
Petitioner	:	
	:	
vs.	:	No. 00-674-CD
	:	
CORINDA KAY PANIGHETTI,	:	
individually and as personal	:	
representative of the Estate of	:	
John A. Panighetti, deceased,	:	
Respondent	:	

**ORDER OF COURT**

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2000,  
following notice and opportunity for hearing, the Petition for Special  
Relief of James Panighetti is hereby granted as follows:

James Panighetti is hereby authorized to draft checks on  
the Deposit Bank checking account No. 0622517879 as follows:

1. To James Panighetti for \$7,674.32 in  
reimbursement for business expenses forwarded;
2. On a monthly basis for any of the following for  
legitimate business and ownership expenses of JJ's Bar and Grill:
  - (a) Washington Mutual Fire and Storm  
Insurance Company;
  - (b) National Fuel;
  - (c) Sandy Township Municipal Authority;
  - (d) Adelphia;
  - (e) GPU Energy;
  - (f) AT&T;
  - (g) Bell Atlantic;

- (h) City of DuBois, Bureau of Water;
- (i) McLean Publishing Company; and
- (k) S&T Bank

James Panighetti shall provide an accounting on a monthly basis to Corinda Kay Panighetti of all expenses paid from the tavern checking account; and

3. To Lee Ann Collins, Tax Collector, in payment of the 2000 real estate taxes in the amount of \$1,618.91.

BY THE COURT,

---

J.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

CERTIFICATE OF SERVICE

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

FILED

SEP 29 2000

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

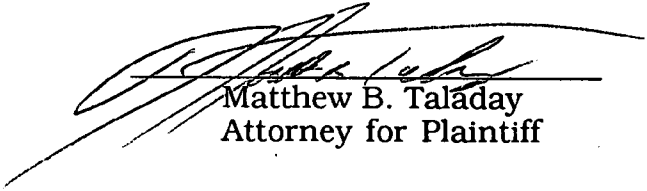
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 28th day of September, 2000, a  
certified copy of Supplemental Petition for Special Relief and Order of  
Court was sent via first class mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505

  
Matthew B. Taladay  
Attorney for Plaintiff

7/.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

SECOND SUPPLEMENTAL  
REQUEST FOR SPECIAL RELIEF

Filed on behalf of:

PETITIONER

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

FILED

MAR 15 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**PLAINTIFF'S SECOND  
SUPPLEMENTAL PETITION FOR SPECIAL RELIEF**

AND NOW, comes the Petitioner, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Petition for Special Relief averring as follows:

1. Petitioner, James H. Panighetti, has previously filed with this Court a Petition for Special Relief seeking among other relief, a Court Order permitting release of funds from the checking account of JJ's Bar to reimburse Petitioner for expenses of the bar paid from Petitioner's personal funds.

2. Following Hearing of October 12, 2000, this Court issued its Order of the same date stating, *inter alia*:

It is the further ORDER of this Court that Petitioner above named shall submit to counsel of Respondent copies of all bills and expenses of which he is claiming payment concerning the subject premises and business.

3. At the time of Hearing of this matter, it was the understanding of Petitioner's counsel that the Court would authorize reimbursement of Petitioner for the expenses set forth in the

supplemental requests for special relief upon documentation of those expenses to counsel for Respondent.

4. By correspondence dated October 20, 2000, a copy of which is attached hereto as Exhibit "A", your undersigned counsel submitted proof of payment of expenses totaling \$9,012.32 to counsel for Respondent. Documentation evidencing these payments is attached hereto as Exhibit "B".

5. By letter of October 27, 2000, a copy of which is attached hereto as Exhibit "C", counsel for Petitioner forwarded to counsel for Respondent a proposed Consent Order for submission to this Court for purposes of clarifying the Order of this Court dated October 12, 2000. By paragraph 1 of this Order, Petitioner sought authorization for Deposit Bank to release the sum of \$9,012.32 to Petitioner in reimbursement for expenses which he personally paid on behalf of the business, and for which documentation was provided to counsel for Respondent.

6. The letter of October 27, 2000 requested counsel for Respondent to contact your undersigned counsel promptly regarding any objections, modifications or changes to the proposed Order.

7. To date, your undersigned counsel has received no response to the letter of October 27, 2000.

8. By letter dated February 20, 2001, your undersigned counsel again requested response to the previous correspondence. No response has been provided.

9. Petitioner remains unreimbursed for monies he personally expended on behalf of the tavern because of Respondent's failure to cooperate in instituting this Court's Order of October 12, 2000.



WHEREFORE, Petitioner respectfully requests this Court to grant special relief as follows:

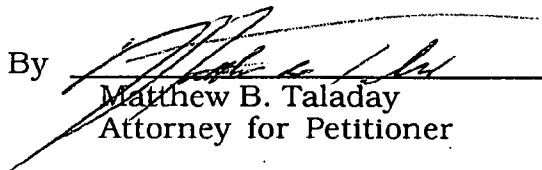
(a) Issue an Order directing Deposit Bank to pay to James H. Panighetti from checking account No. 0622517879 all remaining proceeds of said account up to the sum of \$9,012.32 in reimbursement for expenses personally paid by James Panighetti on behalf of JJ's Bar and Grill;

(b) Awarding Petitioner counsel fees for the reasonable expense of preparing the within Petition and any attendant Court proceedings;

(c) Granting such other relief as the Court may deem appropriate.

HANAK, GUIDO AND TALADAY

By

  
Matthew B. Taladay  
Attorney for Petitioner

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
Jeffrey S. DuBois

October 20, 2000

Toni M. Cherry, Esq.  
Gleason, Cherry & Cherry  
P.O. Box 505  
DuBois, PA 15801-0505

Re: Panighetti vs. Panighetti  
No. 00-674-CD

Dear Ms. Cherry:

I am enclosing herewith a number of documents relating to the above referenced matter. First of all, I am enclosing the Application to renew the retail license to the premises. This has been signed by James Panighetti. I am forwarding this to you for purposes of completion and submission to the Pennsylvania Liquor Control Board. Your client should be able to provide the appropriate information for completion. Of course, Mr. Panighetti is relying on your client to provide accurate and correct information to the PLCB in this regard.

I am also enclosing copies of bills and expenses for which Mr. Panighetti is claiming credit for payment in accordance with discussions with Judge Reilly on October 12. These are summarized as follows:

<u>Check No.</u>	<u>Payee</u>	<u>Amount</u>
Cash	Wine & Spirits Shoppe	736.38
518	Danbury Mint	84.00
532	Mike's Lock Shop	190.80
553	Brady Street Dist.	461.11
556	GPU Energy	412.06
560	Bonini's Beer	654.23
563	BMP Systems (cash register)	654.95
564	Washington Insurance	645.64
591	Provost Appraiser	1,250.00

EXHIBIT "A"

Toni M. Cherry, Esq.  
October 20, 2000  
Page 2

621	Washington Ins.	173.99
624	Bureau of Alcohol-Tobacco- Firearms	250.00
632	GPU Energy (Ed Panighetti)	778.00
640	AT&T	145.88
641	Adelphia Cable	141.54
642	S&T Bank (payment)	393.94
644	Washington Ins. (2 pymts.)	347.90
657	Sandy Township Mun. Bur.	353.02
658	City of DuBois (water)	53.91
659	Washington Mutual Fire & Storm	173.83
-----	S&T Bank payments (4)	1,575.76
-----	Taxes	573.63
	Total	10,050.57
	Pd. with business proceeds	<u>-1,038.25</u>
	Total Due	\$ 9,012.32

As agreed, Mr. Panighetti is to be receiving reimbursement from the checking account of JJ's Bar & Grille for these expenses. To the extent that there are funds available in excess of the \$4,000.00 reserved for start up and operational costs.

Also enclosed is a copy of a Limited Power of Attorney by which Mr. Panighetti has granted power of signature of the checking account of JJ's Bar & Grille at Deposit Bank, Account No. 0622517879. Per our discussions, all proceeds generated by the bar are to be deposited in this account. Your client should submit all invoices for expenses, payroll, merchandise, etc. to Mr. Reagle for payment. Also, all register tapes should be submitted to Mr. Reagle for bookkeeping purposes.

Mr. Panighetti tells me that Corinda has been attempting to obtain utility service and other commodities under the names of James Panighetti. Mr. Panighetti does not authorize use of his name in any fashion by Corinda. Further, Corinda is not authorized in any manner to sign the name of James Panighetti to any document or obligation of the business.

Toni M. Cherry, Esq.  
October 20, 2000  
Page 3

Please advise when the license has been returned from safekeeping and the bar is ready to reopen. I believe that in previous correspondence I forwarded requirements from the LCB regarding inspection and the issuance of a valid health license.

If there are any further matters to discuss at the present time, please contact me.

Sincerely,

Matthew B. Taladay

MBT:kam

Encs.

cc: James Panighetti

WINE & SPIRITS SHOPPE 1702  
RR #3 BOX 146E  
DUBOIS PHONE #375-5950

PLEASE REVIEW OUR  
SALES FLYER FOR VALUES

1702 001 A 9185 4822

44901	PENALTY NSF CK	
1 AT	35.00	35.00
44902	PROTEST FEE NSF CK	
1 AT	5.00	5.00
44904	REPAYMENT NSF CK	
1 AT	696.38	696.38
	TOTAL	736.38
CASH		750.00
CHANGE		13.62

TOTAL UNITS SOLD 0

PLCB REVENUES  
BENEFIT  
ALL PENNSYLVANIANS

5/12/00 15:10

## CHECKING ACCOUNT STATEMENT

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-24/00  
518

3/25/00

Pay to the order of Energy Fuel \$ 84.00

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0518 ⑈0000008400⑈

03/24/00 400308120 518 84.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-28/00  
523

3/24/00

Pay to the order of Northwest Savings Bank \$ 835.56

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0523 ⑈00000083556⑈

03/28/00 800743450 523 835.56

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

04-12/00  
519

3/24/00

Pay to the order of Tom-Lot Riser \$ 200.40

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0519 ⑈0000020040⑈

04/12/00 500480440 519 200.40

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-31/00  
524

3/24/00

Pay to the order of G.P.U. Energy \$ 40.19

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0524 ⑈0000004019⑈

03/31/00 400253070 524 40.19

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-28/00  
520

3/24/00

Pay to the order of The G.M. Card \$ 192.50

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0520 ⑈0000019250⑈

03/28/00 900813030 520 192.50

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-31/00  
525

3/24/00

Pay to the order of G.P.U. Energy \$ 63.05

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0525 ⑈0000006305⑈

03/31/00 400241450 525 63.05

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-29/00  
521

3/24/00

Pay to the order of P.T. Vincent \$ 72.60

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0521 ⑈0000007260⑈

03/29/00 900803210 521 72.60

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-29/00  
526

3/24/00

Pay to the order of Layman Plus Hardware Store \$ 259.10

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0526 ⑈0000025910⑈

03/29/00 600521950 526 259.10

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

04-03/00  
522

3/24/00

Pay to the order of Thompson Station \$ 14.00

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0522 ⑈0000001400⑈

04/03/00 900706670 522 14.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

03-28/00  
527

3/24/00

Pay to the order of Banked Insurance Co \$ 466.00

245 BALMER DR. BRADFORD, PA. 16701

NORTHWEST SAVINGS BANK

⑆243374218⑆ 014072664⑆ 0527 ⑈0000046600⑈

03/28/00 300269040 527 466.00

03/29/00 400300780	528	112.89
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04/12/00	700661360	533	360.29
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03/28/00 200067090	529	193.79
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04/19/00	400322350	535	85.79
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04/04/00 800676210	530	2,035.77
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04/18/00 400295260	536	93.99
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04/17/00 400367750	531	258.67
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04/19/00 700626790	537	27.29
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04/11/00 900808660	532	190.80
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04/19/00 600542130	538	114.27
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James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 549

4/22/00

Pay to the order of THE C. BANKS AND TR. CO. \$ 497.99

FOUR HUNDRED NINETY SEVEN AND 99/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0549 ⑈0000049799⑈

04/26/00 800696970 549 497.99

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 554

4/28/00

Pay to the order of Tom Gusk \$ 320.00

Three Hundred & Twenty

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0554 ⑈0000032000⑈

04/28/00 300159960 554 320.00

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 550

4/24/00

Pay to the order of AMERICAN SAVINGS BANK \$ 875.56

EIGHT HUNDRED THIRTY FIVE AND 56/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0550 ⑈0000083556⑈

04/27/00 800593840 550 835.56

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 555

4/28/00

Pay to the order of Union Station \$ 14.00

Fourteen

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0555 ⑈0000001400⑈

05/02/00 800676830 555 14.00

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 551

4/24/00

Pay to the order of UNION COMMERCIAL FINANCE \$ 2,035.77

TWO THOUSAND THIRTY FIVE AND 77/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0551 ⑈0000203577⑈

05/02/00 900802110 551 2,035.77

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 556

May 4, 2000

Pay to the order of GPU Energy \$ 412.06

Four hundred Twelve and 6/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0556 ⑈0000041206⑈

05/12/00 700617940 556 412.06

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 552

4/27/00

PAID-11902

Pay to the order of CASH \$ 1,000.00

ONE THOUSAND

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0552 ⑈0000100000⑈

04/27/00 100009040 552 1,000.00

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 557

May 5, 2000

Pay to the order of CASH \$ 156.29

One hundred Fifty Six and 29/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0557 ⑈0000015629⑈

05/08/00 600618690 557 156.29

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 553

4/25/00

Pay to the order of SCARLETT \$ 461.11

Four hundred Sixty One and 11/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0553 ⑈0000046111⑈

05/01/00 900861970 553 461.11

James H. Panigatti  
245 Balfour Dr.  
Bradford, Pa. 16701

00-7017303  
01407264 558

05/15/00

Pay to the order of NATIONAL FINANCE \$ 61.09

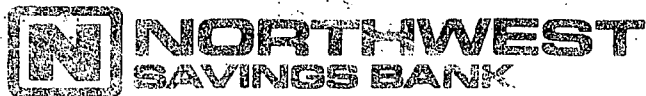
Sixty One and 9/100

**NORTHWEST SAVINGS BANK**  
BRIDGEVILLE, PENNSYLVANIA 19001

⑆243374218⑆ 014072664⑆ 0558 ⑈0000006109⑈

05/15/00 600528660 558 61.09





CHECKING ACCOUNT STATEMENT

James M. Panigutti  
245 Belvoir Dr.  
Bradford, Pa 16701

60-1021/2403  
01/07/2004

559

*James M. Panigutti*

*ONE HUNDRED TWENTY NINE*

*\$229.00*

**NORTHWEST SAVINGS BANK**

240151040 240151040 12 03 12 00

0243374218C 014072664 0559 0000022900

05/12/00 400236370 559 229.00

James M. Panigutti  
245 Belvoir Dr.  
Bradford, Pa 16701

60-1021/2403  
01/07/2004

560

*James M. Panigutti*

*SIX HUNDRED FIFTY FOUR*

*\$654.23*

**NORTHWEST SAVINGS BANK**

240043010 240043010 12 03 12 00

0243374218C 014072664 0560 0000065423

05/15/00 200043010 560 654.23

James M. Panigutti  
245 Belvoir Dr.  
Bradford, Pa 16701

60-1021/2403  
01/07/2004

563

*James M. Panigutti*

*SIX HUNDRED FIFTY FOUR*

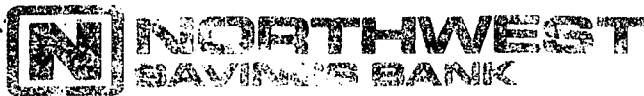
*\$654.95*

**NORTHWEST SAVINGS BANK**

240063670 240063670 12 03 12 00

0243374218C 014072664 0563 0000065495

05/16/00 400263670 563 654.95

14072664  
2 of 4

## CHECKING ACCOUNT STATEMENT

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-22/2003  
014072664

564

230094800 230094800 03 05-22-00

Pay to the order of WASHINGTON MUTUAL FINE INC \$ 645.00

SIX HUNDRED FORTY FIVE DOLLARS

NORTHWEST SAVINGS BANK

02433742180 014072664 0564 00000064564

05/22/00 600451930 564 645.64

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-22/2003  
014072664

569

230094800 230094800 03 05-22-00

Pay to the order of COLUMBIA GAS \$ 88.94

EIGHTY EIGHT DOLLARS AND 94 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0569 0000008894

05/22/00 400260600 569 88.94

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-24/2003  
014072664

565

220090066 220090066 12 05-24-00

Pay to the order of AT&T \$ 81.98

EIGHTY ONE DOLLARS AND 98 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0565 0000008198

05/24/00 300210800 565 81.98

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-26/2003  
014072664

570

230094800 230094800 03 05-26-00

Pay to the order of AT&T \$ 3.53

THREE DOLLARS AND 53 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0570 0000000353

05/26/00 900634130 570 3.53

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-25/2003  
014072664

566

230093346 230093346 12 05-25-00

Pay to the order of WILLIAMS SOUTHERN \$ 31.80

THIRTY ONE DOLLARS AND 80 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0566 0000003180

05/25/00 500385460 566 31.80

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

06-01/2003  
014072664

571

230094800 230094800 03 06-01-00

Pay to the order of Stony Mountain Hospital \$ 258.67

TWO HUNDRED FIFTY EIGHT DOLLARS AND 67 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0571 0000025867

06/01/00 600490830 571 258.67

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-22/2003  
014072664

567

230094800 230094800 03 05-22-00

Pay to the order of C.P. ENERGY \$ 23.53

THIRTY THREE DOLLARS AND 53 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0567 0000002353

05/22/00 101101009200 567 23.53

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-25/2003  
014072664

572

230094800 230094800 03 05-25-00

Pay to the order of STONING INDUSTRIAL \$ 288.90

TWO HUNDRED EIGHTY EIGHT DOLLARS AND 90 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0572 0000028890

05/25/00 400247730 572 288.90

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-22/2003  
014072664

568

230094800 230094800 03 05-22-00

Pay to the order of TELE AT&T \$ 45.61

Forty Five DOLLARS AND 61 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0568 0000004561

05/22/00 400320470 568 45.61

James H. Panigbetti  
245 Belmar Dr.  
Bradford, Pa. 16701

05-26/2003  
014072664

573

230094800 230094800 03 05-26-00

Pay to the order of COGS \$ 9.96

NINE DOLLARS AND 96 CENTS

NORTHWEST SAVINGS BANK

02433742180 014072664 0573 000000996

05/26/00 700506680 573 9.96

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

591

9-1-00

Pay to the order of Robert P. Pappas \$1,250.00

One Thousand Two Hundred Fifty & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0591 ⑈000012500⑈

09/18/00 800705860 591 1,250.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

602

9-5-00

Pay to the order of Cabela's \$54.00

Fifty Four & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0602 ⑈000005400⑈

09/05/00 300157160 602 54.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

598

8-31-00

Pay to the order of James H. Panighetti \$76.15

Seventy Six & 15/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0598 ⑈0000007615⑈

08/31/00 600397420 598 76.15

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

603

8-25-00

Pay to the order of Wells Fargo Bank \$500.00

Five Hundred & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0603 ⑈0000050000⑈

08/25/00 700471150 603 500.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

599

8-17-00

Pay to the order of Jack Abate \$1,325.00

One Thousand Three Hundred Twenty Five & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0599 ⑈0000132500⑈

08/21/00 200094740 599 1,325.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

604

8-25-00

Pay to the order of Wells Fargo Bank \$69.93

Sixty Nine & 93/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0604 ⑈000006993⑈

08/25/00 600415700 604 69.93

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

600

8-23-00

Pay to the order of Bank, Guido and Taleday \$45.00

Forty Five & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0600 ⑈0000004500⑈

08/29/00 500421670 600 45.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

605

8-28-00

Pay to the order of THE G.P. CARD \$40.00

Forty & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0605 ⑈0000004000⑈

08/28/00 700638000 605 40.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

601

8-18-00

Pay to the order of United Electric \$20.00

Twenty & 00/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0601 ⑈0000002000⑈

08/29/00 300292090 601 20.00

James H. Panighetti  
245 Balmer Dr.  
Bradford, Pa 16701

09-14/2003  
014072664

606

8-28-00

Pay to the order of G.P. CARD \$55.90

Fifty Five & 90/100

NORTHWEST SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 19008

James H. Panighetti

⑆243374218⑆ 014072664 0606 ⑈000005590⑈

08/28/00 900857810 606 55.90

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

587

Pay to the order of THE G. M. CAR \$ 56.45

FIFTY SIX

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0587 ⑆0000005645⑆

06/26/001000814570 587 56.45

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

622

Pay to the order of THE G. M. CAR \$ 452.95

FOUR HUNDRED FIFTY TWO 95

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0622 ⑆0000045295⑆

06/26/00 900742630 622 452.95

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

588

Pay to the order of SOAR \$ 9.96

NINE 96

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0588 ⑆0000000996⑆

06/27/00 700615940 588 9.96

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

623

Pay to the order of CHRYSLER COMMUNICATION \$ 69.93

SIXTY NINE 93

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0623 ⑆0000006993⑆

06/27/00 700637960 623 69.93

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

589

Pay to the order of FXS FOR 7073 \$ 50.00

FIFTY

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0589 ⑆0000005000⑆

06/26/00 500360890 589 50.00

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

624

Pay to the order of BUSINESS OF BULLY, TRUCK AND FURNITURE \$ 250.00

TWO HUNDRED FIFTY

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0624 ⑆0000025000⑆

06/26/001000853290 624 250.00

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

590

Pay to the order of CONCRETE INC CO \$ 84.00

Eighty Four

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0590 ⑆0000008400⑆

07/14/00 500318860 590 84.00

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

625

Pay to the order of THE G. M. CAR \$ 14.00

FOURTEEN

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0625 ⑆0000001400⑆

06/26/001000870510 625 14.00

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

621

Pay to the order of UNIVERSITY OF PENNSYLVANIA \$ 173.99

ONE HUNDRED SEVENTY THREE 99

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0621 ⑆0000017399⑆

06/26/00 300238040 621 173.99

James H. Panigatti  
245 Bulwer Dr.  
Bradford, Pa. 16701

06-26/2003  
01/07/2004

626

Pay to the order of THE G. M. CAR \$ 16.00

SIXTEEN

**NORTHWEST BANK**  
BRIDGEVILLE, PENNSYLVANIA 15005

⑆243374218⑆ 014072664 0626 ⑆0000001600⑆

06/26/00 800572520 626 16.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

627

Pay to the order of Ed Panigutti \$ 2,035.77

Two Thousand and Thirty Five and 77/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0627 0000203577

06/27/00 700592920 627 2,035.77

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

632

Pay to the order of Ed Panigutti \$ 778.00

Seven Hundred and Seventy Eight

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0632 0000077800

07/11/00 200137620 632 778.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

628

Pay to the order of Ed Panigutti \$ 835.56

Eight Hundred and Thirty Five and 56/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0628 0000083556

07/03/00 900652200 628 835.56

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

633

Pay to the order of Ed Panigutti \$ 100.00

One Hundred

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0633 0000010000

07/13/00 700530390 633 100.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

629

Pay to the order of Ed Panigutti \$ 288.90

Two Hundred and Eighty Eight and 90/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0629 0000028890

06/26/00 500391590 629 288.90

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

634

Pay to the order of Ed Panigutti \$ 57.31

Fifty Seven and 31/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0634 0000005731

07/13/00 400253590 634 57.31

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

630

Pay to the order of Ed Panigutti \$ 650.00

Six Hundred and Fifty

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0630 0000065000

06/28/00 100100240 630 650.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

635

Pay to the order of Ed Panigutti \$ 58.00

Fifty Eight

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0635 0000005800

07/14/00 400239650 635 58.00

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

631

Pay to the order of Ed Panigutti \$ 17.66

Seventeen and 66/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0631 0000001766

06/28/00 300280530 631 17.66

James H. Panigutti  
245 Balmer Dr.  
Bradford, Pa. 16701

06-701/2003  
01072004

636

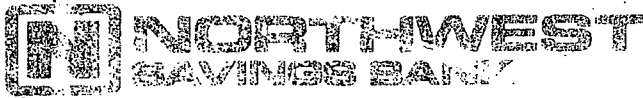
Pay to the order of Ed Panigutti \$ 37.27

Thirty Seven and 27/100

**NORTHWEST**  
SAVINGS BANK  
BRIDGEVILLE, PENNSYLVANIA 15005

0243374218C 014072664 0636 0000003727

07/14/00 400281030 636 37.27

14072664  
4 of 4

## CHECKING ACCOUNT STATEMENT

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

637

7/14/00

Pay to the order of BOATERS CITY USA \$ 71.28

SEVENTY ONE AND 28/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0637 ⑈000007128⑈

07/14/00 200117170 637 71.28

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

643

7/13/00

Pay to the order of Trishanne Panighetti \$ 100.00

ONE HUNDRED AND 00/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0643 ⑈000001000⑈

07/18/00 100014670 643 100.00

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

638

7/20/00

Pay to the order of AT-T MARKET \$ 126.89

ONE HUNDRED TWENTY SIX AND 89/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0638 ⑈0000012689⑈

07/20/00 700458720 638 126.89

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

640

7/17/00

Pay to the order of AT-T \$ 145.88

ONE HUNDRED FORTY FIVE AND 88/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0640 ⑈0000014588⑈

07/17/00 001000886010 640 145.88

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

641

7/19/00

Pay to the order of AT-T \$ 141.54

ONE HUNDRED FORTY ONE AND 54/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0641 ⑈0000014154⑈

07/19/00 400365350 641 141.54

James H. Panighetti  
245 Bellvue Dr.  
Bradford, Pa. 16701

642

7/17/00

Pay to the order of S-T BAR \$ 393.94

THREE HUNDRED NINETY THREE AND 94/100

**NORTHWEST SAVINGS BANK**

⑆243374218⑆ 014072664 0642 ⑈0000039394⑈

07/17/00 600430840 642 393.94



## CHECKING ACCOUNT STATEMENT

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

592

8/2/00

Pay to the order of Life-Saver Insurance Inc \$ 288.90

Northwest Savings Bank

230083592 230083592 00 07-07-00

02433742180 014072664 0592 0000028890

08/07/00 300221190 592 288.90

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

597

8/2/00

Pay to the order of Tom M. Diesel \$ 250.00

Northwest Savings Bank

230026977 230328977 12 07-10-00

02433742180 014072664 0597 0000025000

08/07/00 300192120 597 250.00

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

593

8/2/00

Pay to the order of Baltimore Life \$ 2,000.00

Northwest Savings Bank

240192610 00 08-11-00

02433742180 014072664 0593 0000020000

08/11/00 300130160 593 2,000.00

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

639

7/27/00

Pay to the order of AT-Union Carbide \$ 55.24

Northwest Savings Bank

230061210 230061210 12 07-27-00

02433742180 014072664 0639 0000005524

07/27/00 500352910 639 55.24

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

594

8/2/00

Pay to the order of Bell Atlantic \$ 105.09

Northwest Savings Bank

220195501 220195501 00 07-07-00

02433742180 014072664 0594 0000010509

08/07/00 400296680 594 105.09

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

644

7/31/00

Pay to the order of Washington Mutual Fire & Marine \$ 347.90

Northwest Savings Bank

240125808 00 07-31-00

02433742180 014072664 0644 0000034790

07/31/00 600499650 644 347.90

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

595

8/2/00

Pay to the order of Cellular One \$ 29.77

Northwest Savings Bank

230090327 230090327 00 07-07-00

02433742180 014072664 0595 0000002977

08/07/00 300228110 595 29.77

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

645

7-21-00

Pay to the order of AT-Union Carbide \$ 146.78

Northwest Savings Bank

240125808 00 07-21-00

02433742180 014072664 0645 0000014678

08/09/00 700711420 645 146.78

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

596

8/2/00

Pay to the order of Rose Thaler \$ 66.00

Northwest Savings Bank

230090327 230090327 00 07-07-00

02433742180 014072664 0596 0000006600

08/16/00 200159790 596 66.00

James H. Panighetti  
245 Balbir Dr.  
Bradford, Pa. 16701

08-101/7303  
014072664

646

7-21-00

Pay to the order of THE G.M. CO. \$ 611.56

Northwest Savings Bank

230090327 230090327 00 07-21-00

02433742180 014072664 0646 0000061156

07/31/00 800639610 646 611.56

## CHECKING ACCOUNT STATEMENT

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

617

DATE 8/28/00

PAY TO THE ORDER OF Pay to Cash \$ 200.00

Two Hundred DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0617 ⑈0000020000⑈

09/12/00 800745570 617 200.00

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

652

DATE 8/2/00

PAY TO THE ORDER OF See Ann Collins \$ 573.63

Five Hundred and Seventy Three and 63/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0652 ⑈0000057363⑈

09/07/00 700646770 652 573.63

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

618

DATE 8/28/00

PAY TO THE ORDER OF Pay to Cash \$ 30.00

Thirty DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0618 ⑈0008003000⑈

09/11/00 900835970 618 30.00

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

653

DATE 9-1-00

PAY TO THE ORDER OF Pay to Cash \$ 31.80

Thirty and 80/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0653 ⑈0000003180⑈

09/12/00 600495010 653 31.80

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

619

DATE 8/29/00

PAY TO THE ORDER OF Pay to Cash \$ 84.00

Eighty and 00/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0619 ⑈0000008400⑈

09/06/00 800741650 619 84.00

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

655

DATE 9/3/00

PAY TO THE ORDER OF Pay to Cash \$ 393.00

Three Hundred and Ninety and 00/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0655 ⑈0000039300⑈

09/13/00 500431100 655 393.00

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

620

DATE 8/29/00

PAY TO THE ORDER OF Pay to Cash \$ 152.50

One Hundred Fifty and 50/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0620 ⑈0000015250⑈

09/06/00 800741660 620 152.50

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

656

DATE 9/8/00

PAY TO THE ORDER OF Pay to Cash \$ 5,500.00

Five Thousand and Five Hundred DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0656 ⑈0000550000⑈

09/12/00 900806880 656 5,500.00

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

651

DATE 9/29/00

PAY TO THE ORDER OF Pay to Cash \$ 12.03

Twelve and 3/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0651 ⑈0000001203⑈

09/06/001001048580 651 12.03

James H. Penigheff  
245 Balmer Dr.  
Bradford, Pa. 16701

NO-701/2003  
01407264

657

DATE 9-8-00

PAY TO THE ORDER OF Pay to Cash \$ 353.02

Three Hundred and Fifty Three and 2/100 DOLLARS

NORTHWEST SAVINGS BANK  
BRADFORD, PENNSYLVANIA 16701

⑆243374218⑆ 014072664⑆ 0657 ⑈0000035302⑈

09/11/00 500439370 657 353.02



James H. Panighetti 245 Belvoir Dr. Bedford, Pa 16701		10-101/203 014072664	658
DATE <u>9-8-00</u>			
PAY TO THE ORDER OF <u>CITY OF DUBOIS</u>		\$ <u>53.91</u>	
<u>FIFTY-THREE and 91/100</u>		DOLLARS	
NORTHWEST SAVINGS BANK		10007104 00-09-12-00	
3935		James H. Panighetti	
⑆243374218⑆ 014072664 0658		⑈000800539⑈	

09/12/00 400243380 658 53.91

James H. Panighetti 245 Belvoir Dr. Bedford, Pa 16701		10-101/203 014072664	659
DATE <u>9-6-00</u>			
PAY TO THE ORDER OF <u>Washington Mutual Fire and Storm</u>		\$ <u>173.83</u>	
<u>One hundred seventy three and 83/100</u>		DOLLARS	
NORTHWEST SAVINGS BANK		240818345-03 09-18-00	
James H. Panighetti			
⑆243374218⑆ 014072664 0659		⑈0000017383⑈	

09/18/00 500413700 659 173.83

James H. Panighetti 245 Belvoir Dr. Bedford, Pa 16701		10-101/203 014072664	660
DATE <u>9/14/00</u>			
PAY TO THE ORDER OF <u>SEALS</u>		\$ <u>500.00</u>	
<u>Five Hundred</u>		DOLLARS	
NORTHWEST SAVINGS BANK		30550055127024 09/13	
James H. Panighetti			
⑆243374218⑆ 014072664 0660		⑈0000050000⑈	

09/19/00 900773860 660 500.00

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
Jeffrey S. DuBois

October 27, 2000

Toni M. Cherry, Esq.  
Gleason, Cherry & Cherry  
P.O. Box 505  
DuBois, PA 15801-0505

Re: Panighetti vs. Panighetti  
No. 00-674 C.D.

Dear Ms. Cherry:

I am in receipt of your letter dated October 24, 2000. I have confirmed that the sum of \$4,000.00 has been released to your client. Pursuant to the previous Order of Court, as confirmed by your letter, your client will keep records of her expenditures and provide the same to Accountant Carl Reagle.

It is further my understanding that your client has opened a separate checking account to conduct tavern business. Again, in accordance with prior arrangements concerning accounting, all financial records, including bar register receipts, inventory records, bank deposits, withdrawal and checking statements, and payroll information be promptly submitted to Mr. Reagle for purposes of maintaining a proper accounting of the business.

By my letter of October 20, 2000, I forwarded proof of payment by James Panighetti of tavern expenses totaling \$10,050.57, of which Mr. Panighetti paid \$9,012.32 from his own personal funds.

It was our understanding and agreement at the time of the hearing of October 12, 2000 that Mr. Panighetti would be entitled to reimbursement of the funds from the balance of the Deposit Bank checking account, up to the amount for which he has provided documentation.

Because of the freeze on the Deposit Bank checking account, I believe a clear Order of Court is required to affect release of these funds. Accordingly, I am enclosing a Consent Order for your

Toni M. Cherry, Esq.  
October 27, 2000  
Page 2

signature. I would propose that this then be sent to Judge Reilly for entry.

I have included a provision in this Consent Order that would allow Mr. Panighetti or his duly authorized agent to inspect the premises at any time during business hours or at other times with reasonable notice to your client. At this point, we are not asking for a key to the premises so as to preclude any claims of unwarranted intrusion.

If you have any objection to the enclosed Consent Order, please notify me immediately.

Sincerely,

Matthew B. Taladay

MBT:kam  
Enc.  
cc: James Panighetti

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

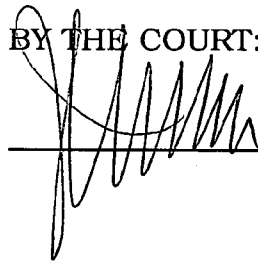
CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**RULE TO SHOW CAUSE ORDER**

AND NOW, this 20<sup>th</sup> day of March, 2001, upon  
Petition for Special Relief of James Panighetti, Rule is hereby entered  
upon Corinda Kay Panighetti, individually and as personal  
representative of the Estate of John A. Panighetti, to appear and show  
cause why the Petition for Special Relief should not be granted.

Rule Returnable the 16<sup>th</sup> day of April,  
2001, at 9:00 A.m. in the Clearfield County Courthouse,  
Courtroom 1, East Market Street, Clearfield, Pennsylvania.

BY THE COURT:

  
J.

**FILED**

MAR 20 2001

William A. Shaw  
Prothonotary

FILED

MAR 20 2001

0111421K *at* Taleday

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

CERTIFICATE OF SERVICE

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

MAR 27 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

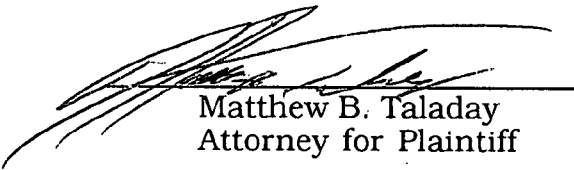
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 23rd day of March, 2001, a certified copy of Second Supplemental Petition for Special Relief and Order of Court was sent via first class mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505



Matthew B. Taladay  
Attorney for Plaintiff

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI

-VS-

No. 00 - 674 - CD

CORINDA KAY PANIGHETTI,  
Individually and as personal  
Representative of the Estate of John A.  
Panighetti, deceased

**ORDER**

NOW, this 12<sup>th</sup> day of October, 2000, this being the day and date set for argument into Petitions for Special Relief filed on behalf of each party above-named, upon agreement of the parties, it is the ORDER of this Court that of the checking account presently held in Deposit Bank, the sum of \$4,000 shall be released to Respondent above-name for purpose of securing the return of the liquor license for JJ's Bar and Grill from safe keeping and to sufficiently stock it with food and drink to permit it to reopen. It is the further ORDER of this Court that Petitioner above-named shall submit to counsel for Respondent copies of all bills and expenses of which he is claiming payment concerning the subject premises and business. It is the final ORDER of this Court that Petitioner shall be permitted to retain at his own expense an accountant for purpose of maintaining a complete and accurate record of the financial records of said JJ's Bar and Grill with timely reports to be given to each party. Once the bar is operating, Respondent shall be paid a salary of \$300 per week from the income thereof. Petitioner shall execute accounts or documents necessary to accomplish the return of the liquor license from safe keeping.

**FILED**

OCT 16 2000

William A. Shaw  
Prothonotary

By the Court,

President Judge



FILED

*[Signature]*

OCT 16 2000

03/05/16 cc atty T. Cherry  
William A. Cherry  
Prothonotary

cc atty Taladay

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI

-vs-

No. 00 - 674 - CD

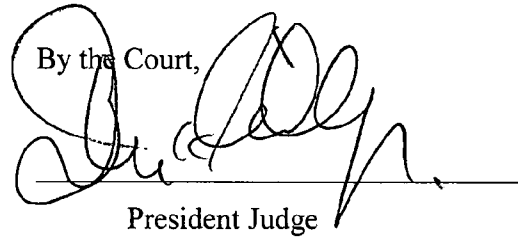
CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
JOHN A. PANIGHETTI, deceased

**ORDER**

NOW, this 16<sup>th</sup> day of April, 2001, upon Petition of James H. Panighetti for special relief this Court hereby orders as follows:

That the remaining proceedings of Deposit Bank checking account No. 0622517879 shall be paid to James H. Panighetti for partial reimbursement of expenses which he personally paid on behalf of JJ's Bar.

By the Court,



President Judge

**FILED**

APR 16 2001

William A. Shaw  
Prothonotary

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY  
CIVIL TRIAL LISTING

CERTIFICATE OF READINESS

TO THE PROTHONOTARY

07/16/01

00-674-CD

CASE NUMBER TYPE TRIAL REQUESTED DATE PRESENTED  
ESTIMATED TRIAL TIME

Date Complaint ( ) Jury (X) Non-Jury  
Filed: ( ) Arbitration  
06/06/2000 1 Days

PLAINTIFF(S)

James H. Panighetti

DEFENDANT(S)

Corinda Kay Panighetti, individually and as  
personal representative of the Estate of

ADDITIONAL DEFENDANT(S) James A. Panighetti, deceased

Check Block if  
a Minor is a  
Party to the  
Case

JURY DEMAND FILED BY:  
Plaintiff

DATE JURY DEMAND FILED:

AMOUNT AT ISSUE CONSOLIDATION DATE CONSOLIDATION ORDERED

more than  
\$ 25,000.00 ( ) yes (X) no

PLEASE PLACE THE ABOVE CAPTIONED CASE ON THE TRIAL LIST.

I certify that all discovery in the case has been completed;  
all necessary parties and witnesses are available; serious  
settlement negotiations have been conducted; the case is ready in  
all respects for trial, and a copy of this Certificate has been  
served upon all counsel of record and upon all parties of record who  
are not represented by counsel.

FOR THE PLAINTIFF

Matthew B. Taladay

TELEPHONE NUMBER

(814) 371-7768

FOR THE DEFENDANT

Toni M. Cherry

TELEPHONE NUMBER

(814) 371-5800

FOR ADDITIONAL DEFENDANT

TELEPHONE NUMBER

JUL 17 2001

William A. Shaw  
Prothonotary

**FILED**

JUL 17 2001

11:10:55

William A. Shaw  
Prothonotary

copy CA

~~201~~

CA

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

PETITION FOR STATUS  
CONFERENCE

Filed on behalf of:

PETITIONER

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

JUL 18 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**PETITION FOR STATUS CONFERENCE**

AND NOW, comes the Plaintiff, James H. Panighetti,  
through his undersigned counsel and hereby petitions the Court for  
status conference:

1. This is an action in partition filed by the Plaintiff to  
affect judicial determination of the respective interests of the Plaintiff  
and of the successor in interest and widow of Plaintiff's deceased  
brother to a tavern business and property known as JJ's Bar.

2. Based on discussions with counsel for Defendant,  
your undersigned, Plaintiff's counsel, verily believes that in order to  
affect partition of the subject business and property, a sale of the  
business is necessary.

3. On April 25, 2001, your undersigned counsel  
forwarded a letter, attached hereto as Exhibit "A", to counsel for  
Defendant inquiring as to the employment of a realtor to market the  
property.

4. To date, the parties have not agreed upon the joint  
employment of a realtor to market the business premises.

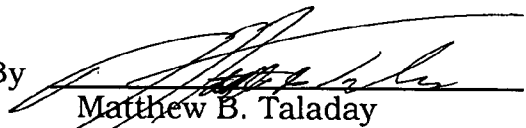
5. In addition, by prior Order of this Court dated October 12, 2000, this Court ordered Defendant to provide Plaintiff with copies of all financial records of the business. Plaintiff has not yet received information relating to the tax return filed by the business in the year 2000, and has therefore been unable to complete his personal income tax return.

6. Your undersigned counsel believes that with the Court's assistance, the above matters can be resolved amicably at a status conference proceeding without the need for a petition and hearing.

WHEREFORE, it is respectfully requested that this Petition for Status Conference be granted.

HANAK, GUIDO AND TALADAY

By

  
Matthew B. Taladay  
Attorney for Plaintiff

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
Jeffrey S. DuBois

April 25, 2001

Toni M. Cherry, Esq.  
Gleason, Cherry & Cherry  
P.O. Box 505  
DuBois, PA 15801-0505

Re: Panighetti vs. Panighetti

Dear Ms. Cherry:

I am writing as a follow up to our recent conversations concerning the above matter. You told me that it appears inevitable that the business will have to be sold in order to affect partition, since you do not believe that your client is able to make an offer to buy out the interest of James Panighetti, and likewise Jim is not interested in owning the bar.

I would propose that we make arrangements to list the business with a reputable Realtor. We would be open to your suggestion in this regard. As you will note, our appraisal of the real estate, fixtures and liquor license, as provided by Provost Appraisers, comes in at \$85,500.00. This does not take into account any value of the business goodwill. I am hopeful that we will be able to, however, agree on an asking price range.

Despite the fact that our clients have very differing positions on numerous issues, which will likely need to be resolved by the Court, I am hopeful that we can agree to list the property without need for Court intervention. Please discuss this with your client and get back to me as soon as possible.

Sincerely,

Matthew B. Taladay

MBT:kam

cc: James Panighetti

EXHIBIT "A"



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**ORDER**

AND NOW, this 18<sup>th</sup> day of July, 2001, upon  
Petition of James Panighetti,

IT IS HEREBY ORDERED that a Status Conference will be  
held before this Court on the 3<sup>rd</sup> day of August,  
2001 at 2:30 P. m. with counsel for the respective parties to  
be present.

BY THE COURT

J.

**FILED**

JUL 18 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

CERTIFICATE OF SERVICE

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

JUL 24 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

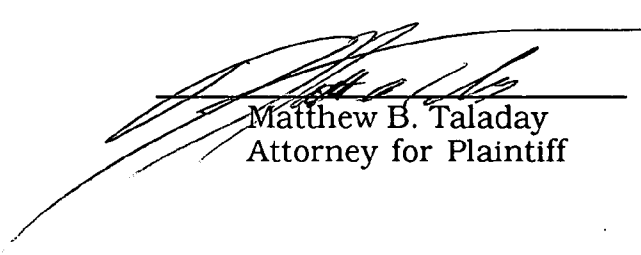
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 23rd day of July, 2001, a certified  
copy of Petition for Status Conference and Order of Court was sent via  
first class mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505



Matthew B. Taladay  
Attorney for Plaintiff

  
\_\_\_\_\_  
ATTORNEY FOR Defendant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

: No. 00 - 674 C.D.

: Type of Case: CIVIL ACTION - EQUITY

: Type of Pleading: ANSWER TO AMENDED  
: COMPLAINT, NEW MATTER AND  
: COUNTERCLAIM

: Filed on Behalf of: CORINDA KAY  
: PANIGHETTI, individually and as personal  
: representative of the Estate of  
: John A. Panighetti, deceased, Defendant

: Counsel of Record for this Party:

: TONI M. CHERRY, ESQ.  
: Supreme Court No.: 30205

: GLEASON, CHERRY AND  
: CHERRY, L.L.P.

: Attorneys at Law  
: P. O. Box 505  
: One North Franklin Street  
: DuBois, PA 15801

: (814) 371-5800

**FILED**

AUG 16 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

:  
:  
:  
:  
: No. 00 - 674 C.D.

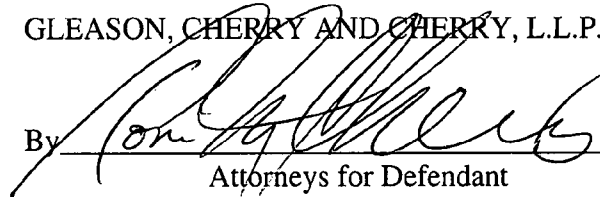
**NOTICE TO PLEAD**

To The Within Plaintiff:

YOU ARE HEREBY NOTIFIED TO PLEAD  
TO THE WITHIN NEW MATTER AND  
COUNTERCLAIM WITHIN TWENTY (20)  
DAYS FROM THE DATE OF SERVICE  
HEREOF.

GLEASON, CHERRY AND CHERRY, L.L.P.

By



Attorneys for Defendant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,	:
Plaintiff	:
	:
vs.	:
	: No. 00 - 674 C.D.
CORINDA KAY PANIGHETTI,	:
individually and as personal	:
representative of the Estate of	:
John A. Panighetti, deceased,	:
Defendant	:

**ANSWER TO AMENDED COMPLAINT**

AND NOW, comes the Defendant, CORINDA KAY PANIGHETTI, both in her individual right and as the personal representative of the Estate of John A. Panighetti, deceased, by her attorneys, GLEASON, CHERRY AND CHERRY, L.L.P., and answers the Amended Complaint filed by Plaintiff as follows:

1. ADMITTED.

2. ADMITTED in part and DENIED in part. It is ADMITTED that Defendant, CORINDA KAY PANIGHETTI, is an adult individual who resides at 332 Tozier Avenue, DuBois, Clearfield County, Pennsylvania 15801, and that she is the surviving spouse of John A. Panighetti, who died intestate on October 31, 1999, while lawfully married to CORINDA KAY PANIGHETTI. All other averments contained in Paragraph 2 are DENIED. Since the said John A. Panighetti died intestate without issue and without surviving parents, CORINDA KAY PANIGHETTI is the sole heir at law of the said JOHN A. PANIGHETTI. In addition,

Letters of Administration were granted to CORINDA KAY PANIGHETTI on May 30, 2000, by the Register of Wills of Clearfield County, Pennsylvania.

3. ADMITTED.

4. ADMITTED.

5. ADMITTED.

6. DENIED as stated. The Agreement of March 5, 1992, was entered into to confirm the partnership agreement of the parties and their specific understanding of what that partnership entailed.

7. ADMITTED.

8. DENIED as after reasonable investigation, Defendant is without sufficient knowledge to attest to the truth or falsity of the averments contained in Paragraph 8 and Plaintiff did not provide attached copies of documents as alleged in said averment.

9. DENIED. The parties executed no partnership tax returns in 1995 providing for a 75% ownership by James and a 25% ownership by John.

10. DENIED as after reasonable investigation, Defendant is without sufficient knowledge to attest to the truth or falsity of the averments contained in Paragraph 10 as the same are within the sole knowledge of the Plaintiff and strict proof of same is required at trial. The documents attached to Plaintiffs' Complaint are Schedule K-1 forms for James H. Panighetti and the partnership tax returns were not attached as alleged.

11. ADMITTED.

12. DENIED as stated. John A. Panighetti acted as manager of JJ's Bar and supervised the day-to-day operations of said bar until the date of his death on October 31, 1999.



13. ADMITTED.

14. DENIED as stated. Upon the death of John A. Panighetti on October 31, 1999, Defendant, CORINDA KAY PANIGHETTI, actually undertook the management of the day-to-day operations of JJ's Bar & Grille with the full knowledge of and at the direction of Plaintiff.

15. ADMITTED.

16. DENIED. On the contrary, during his lifetime, the said John A. Panighetti managed the day-to-operation of JJ's Bar & Grille by agreement of Plaintiff and the late John A. Panighetti. After the death of John A. Panighetti on October 31, 1999, Defendant, CORINDA KAY PANIGHETTI, operated as manager until such time as Plaintiff forced the closing of the bar and took all of the proceeds therefrom. Thereafter, CORINDA KAY PANIGHETTI re-entered and re-opened the bar and acted as its manager as per Order of the Court of Common Pleas of Clearfield County, Pennsylvania.

17. DENIED as after reasonable investigation, Defendant is without sufficient knowledge to the truth or falsity of the averments contained in Paragraph 17 as the same are within the sole knowledge of the Plaintiff. Defendant does not have any financial records for JJ's Bar & Grille.

18. DENIED. Plaintiff had at all times access to all of the records of the business and, after having taken all of the cash receipts, inventory, accounts and documents of the business is well aware of its operation and value.

COUNT I - Petition for Special Relief Accounting

19. Defendant incorporates herein by reference the averments contained in Paragraphs 1 through 18 inclusive of this Answer as if the same were set forth at length herein.

20. Paragraph 20 is a prayer for relief and requires no response from Defendant. Insofar as a response is required, is DENIED that Plaintiff is entitled to an accounting from Defendant as Plaintiff is in possession of all partnership information and assets and removed all of that information from JJ's Bar & Grille when he caused the same to be shut down in the Spring of 2000.

21. DENIED. Plaintiff never invested any monies into the partnership and all of the assets of the partnership were acquired with either the monies of the late John A. Panighetti and Defendant or through loans that were paid through the business. At all times during the operation of the business partnership from 1992 through to the present Plaintiff has had every opportunity to review any records or documents and continues to have that opportunity and has, in fact, employed his own accountant to keep his apprised of the partnership affairs.

22. DENIED. On the contrary, Plaintiff has had every opportunity to review all business records and often came to the bar to drink and inspect the operation thereof. Defendant observed the late John A. Panighetti giving cash on numerous occasions to Plaintiff. In addition, Plaintiff and the late John A. Panighetti would take monies from the bar and purchase lottery tickets and other items and also put their profits back into the operation of the bar.

23. DENIED. On the few occasions immediately after the death of John A. Panighetti that Defendant signed the name of Plaintiff, she had the express permission of and direction of Plaintiff to do so.

24. DENIED. On the contrary, Defendant could not pay the business debts set forth in Paragraph 24 because Plaintiff removed all of the money from the business account and said bills were paid by direction of Court.

25. DENIED as stated. The checks could not honored because Plaintiff removed the funds from the business account.

26. DENIED. On the contrary, any payments that could not be made to partnership creditors became so because of the actions of the Plaintiff.

27. DENIED. On the contrary, any failure to make any income payments or distributions came as the result of the actions of Plaintiff and the late John A. Panighetti in their operation of the business. During the year of 1998, Defendant did not manage the funds of the partnership and those funds were managed solely by Plaintiff and the late John A. Panighetti.

28. DENIED as stated. The partnership interest of the late John A. Panighetti was 50% and there is nothing in writing nor any evidence that Plaintiff contributed any additional capital to the business that would change that 50%/50% ownership interest previously agreed upon when the said John A. Panighetti was alive.

29. DENIED. On the contrary, at no time did Defendant ever fail to deposit any tavern proceeds in her possession into the partnership account.

30. DENIED. On the contrary, at no time did Defendant misappropriate or fail to safeguard assets and equipment of the tavern. Any assets that were lost came about as a result of the actions of the Plaintiff after the death of John A. Panighetti.

31. DENIED. On the contrary, Defendant has taken all action necessary by her to be taken and has caused the liquor license to be transferred and, as a result, the JJ's Bar & Grille is in operation.

32. DENIED. On the contrary, Defendant has breached no duty owed to James H. Panighetti. On the contrary, James H. Panighetti holds the partnership assets in trust for Defendant for the value of the deceased, John A. Panighetti's, interest therein.

WHEREFORE, Defendant requests your Honorable Court to dismiss Count I of Plaintiff's Complaint with costs assessed against Plaintiff.

#### Count II - Damage

33. Defendant incorporates herein by reference the averments contained in Paragraphs 1 through 32 inclusive as if the same were set forth at length herein.

34. It is DENIED that Plaintiff has any action for damages against Defendant as Defendant was not a partner in the operation of the business. On the contrary, it is Plaintiff who, as the surviving partner, who owes a duty to account as trustee to the Defendant, as personal representative of the deceased partner, John A. Panighetti, for the value of the deceased's interest in the partnership.

35. DENIED. On the contrary, it is the Plaintiff who owes a fiduciary duty to the Defendant to make an accounting to her for the value of the deceased's interest in the partnership.

36. DENIED. On the contrary, there are no damages owed by Defendant to Plaintiff. On the contrary, it is the Plaintiff who owes damages to the Defendant for the monies taken and injury caused to the business by Plaintiff's actions in shutting the business down.

WHEREFORE, Defendant requests your Honorable Court to deny Plaintiff's request for damages and to dismiss his Complaint with costs assessed against Plaintiff.

#### Count III - Partition

37. Defendant incorporates herein by reference the averments contained in Paragraphs 1 through 36 inclusive of the foregoing Answer as if the same were set forth at length herein.

38. ADMITTED in part and DENIED in part. It is ADMITTED that by virtue of the death of John A. Panighetti, the Plaintiff and Defendant are co-owners of the real estate and that said real estate is not subject to equitable physical division. All other aspects of Paragraph 38 are DENIED. Plaintiff is not a majority equitable interest holder in the liquor license but is a 50% owner of the same along with the Estate of John A. Panighetti.

39. Paragraph 39 is a request for relief to which no response is required. Insofar as a response is required, Defendant is agreeable to having the business sold and the net proceeds thereof equally divided between the Plaintiff and Defendant.

40. DENIED as a request for relief to which no response is required. Insofar as a response is required, Defendant avers that she is willing to sell to Plaintiff her 50% interest in the partnership real estate and the 50% interest of the Estate of the decedent in the liquor license and the bar business.

41. Paragraph 41 is a conclusion of law to which no response is required.

WHEREFORE, Defendant requests your Honorable Court to dismiss Plaintiff's Count III with costs to Plaintiff.

Count IV

42. Defendant incorporates herein by reference the averments contained in Paragraphs 1 through 41 inclusive as if the same were set forth at length herein.

43. Paragraph 43 is a conclusion of law to which no response is required.

44. ADMITTED.

45. DENIED as a conclusion of law.

46. Paragraph 46 is a prayer for relief to which no response is required. Insofar as a response is required, it is DENIED that personal property assets can be the subject of a partition action along with real estate.

WHEREFORE, Defendant requests that Plaintiff's Complaint and, in particular, Count IV thereof be dismissed with costs assessed against Plaintiff.

**NEW MATTER**

47. Defendant incorporates herein by reference the averments contained in Paragraphs 1 through 46 inclusive of the foregoing Answer as if the same were set forth at length herein.

48. That at all times during the life of John A. Panighetti, Plaintiff and the decedent were equal partners in the tavern business known as JJ's Bar & Grille.

49. That Defendant believes and therefore avers that Plaintiff contributed no capital to the business and that all cash contributed to commence the partnership business came from the decedent, John A. Panighetti.

50. That the only contribution made by Plaintiff to the commencement of the partnership was to pledge a Certificate of Deposit that was in his name and remains in existence as his sole property.

51. That throughout the operation of the business, decedent contributed monies belonging to decedent and Defendant into the operation of the partnership business when the partnership business could not generate sufficient funds.

52. That at all times when Defendant did the banking, she paid all bills and even went without her own pay in order to pay bills.

53. That during the lifetime of the said John A. Panighetti, checks for payment of partnership debts were signed in the name of the Plaintiff with the express knowledge of and permission of Plaintiff.

54. That the only time that any bad checks were issued on partnership accounts came after Plaintiff shut down the bar and caused the bank to freeze the checking account assets so that checks could not be cleared without the knowledge of Defendant.

55. That at all times of which Defendant had knowledge, all cash receipts from the operation of JJ's Bar & Grille was deposited in the checking account of the partnership.

56. That throughout the operation of the partnership, Defendant continually and repeatedly requested that an accountant be hired to do the paperwork of the partnership and Plaintiff refused.

57. That when Plaintiff came and shut down the bar, he caused all of the food to spoil because he unplugged the freezer and the coolers and removed the beer.

58. That any assets of the partnership removed from the site of JJ's Bar & Grille were removed by Plaintiff or his agents.

59. That all of the partnership records demonstrate that decedent had a 50% interest in JJ's Bar & Grille and the liquor license through to the date of his death.

60. That despite the fact that Plaintiff was not physically present to engage in the day-to-day operations of the business, he was at all times involved in the same and, in fact, continually directed Defendant to hire people for cash rather than to pay them through regular means. Consequently, the partnership showed a profit when those monies were being spent for labor costs.

61. That after the death of the decedent, John A. Panighetti, Defendant continued to operate the bar with the express consent of and at the express direction of the Plaintiff who instructed her on how he wished the bar to be operated.

62. That at all times following the death of the decedent, Defendant followed the direction of the Plaintiff in the operation of JJ's Bar & Grille.

63. That at all times during the life of John A. Panighetti and after his death, he freely and knowingly consented to the operation of the partnership business known as JJ's Bar & Grille, such that his consent acts as a bar to his cause of action against Defendant.

64. That at all times during the lifetime of the decedent, Plaintiff affirmed the actions of the decedent as a 50% partner in the partnership business and participated with decedent in the manner in which the partnership business was conducted.



65. Plaintiff is now estopped from claiming more than a 50% share in the partnership business or in demanding an accounting from Defendant of matters that took place during the lifetime of the decedent.

66. That Plaintiff's action for an accounting from Defendant for matters occurring prior to the death of decedent is barred by the doctrine of estoppel.

67. That during the lifetime of the decedent, Plaintiff never made any assertion that he was more than a 50% partner.

68. That during the lifetime of the decedent, Plaintiff made no objections to the manner in which the partnership business was conducted.

69. That Plaintiff's action is barred by the defense of laches.

70. That at all times material to Plaintiff's Complaint, Plaintiff was fully aware and gave his full consent to the operation of the partnership business in the manner in which it was operated.

71. Plaintiff's action is therefore barred by the defense of license.

72. That Plaintiff's claim for a greater than 50% share of partnership assets is barred by the statute of frauds.

73. Plaintiff's claim to more than a 50% share of the partnership assets now that the decedent has died is barred by the defense of waiver.

WHEREFORE, Defendant respectfully requests your Honorable Court to dismiss the Complaint of Plaintiff with prejudice.

## **COUNTERCLAIM**

74. Defendant incorporates herein by reference the averments contained in Paragraphs 47 through 73 of the foregoing New Matter as if the same were set forth at length herein.

75. That Plaintiff, as the surviving partner of the partnership business, has a duty to account as trustee to Defendant for the value of the deceased's interest in said partnership business.

76. That to date, Plaintiff has wholly failed to make such accounting to Defendant.

77. That Defendant demands an accounting of the value of John A. Panighetti's interest in the partnership income.

78. That Defendant is entitled to a division of the surplus of the assets over the amount necessary to discharge the liabilities of the partnership.

79. That Defendant is entitled to the value of the decedent's interest in the partnership as of the date of his death.

80. That Defendant is entitled to decedent's interest in the assets of the partnership removed by the Plaintiff.

81. That decedent's estate does not desire to operate the bar and desires that the same be sold if Plaintiff is unwilling to purchase decedent's interest in the same.

WHEREFORE, Defendant respectfully requests your Honorable Court for an Order:

(a) directing Plaintiff to make a full accounting of all partnership assets and debts;

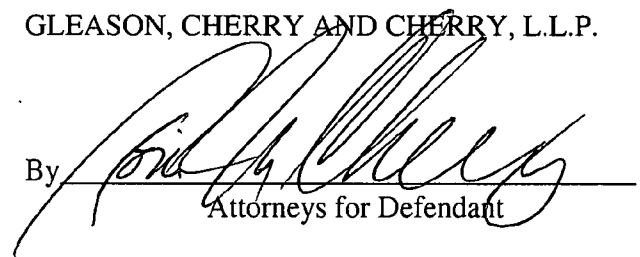
(b) directing the sale of the business known as JJ's Bar & Grille if Plaintiff is unwilling to purchase the same;

(c) an award of decedent's interest in all partnership income;  
(d) the partition of the real estate owned jointly by Plaintiff and Defendant; and  
(e) whatever further relief your Honorable Court may deem equitable and proper.

Respectfully submitted,

GLEASON, CHERRY AND CHERRY, L.L.P.

By

A handwritten signature in black ink, appearing to read "Bill Cherry", is written over a horizontal line. The signature is stylized with a large, looping initial "B".

Attorneys for Defendant

COMMONWEALTH OF PENNSYLVANIA :  
: SS.  
COUNTY OF CLEARFIELD :

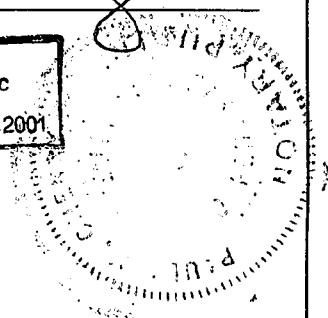
Personally appeared before me, a Notary Public in and for the County and State  
aforesaid, CORINDA KAY PANIGHETTI, who, being duly sworn according to law, deposes  
and says that the facts set forth in the foregoing Answer, New Matter and Counterclaim are true  
and correct to the best of her knowledge, information and belief.

Corinda Kay Panighetti  
Corinda Kay Panighetti

Sworn to and subscribed before me this 16<sup>th</sup> day of August, 2001

Paula M. Cherry

Notarial Seal  
Paula M. Cherry, Notary Public  
DuBois, Clearfield County  
My Commission Expires Sept. 16, 2001



**FILED** 2cc  
0/3:37 134  
AUG 11 11 42 AM  
William A. Shaw  
Prothonotary  
Cherry

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

REPLY TO NEW MATTER  
and ANSWER TO  
COUNTERCLAIM

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

FILED

SEP 24 2001

WILLIAM A. S. J.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

**REPLY TO NEW MATTER**

AND NOW, comes the Plaintiff, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby responds to New Matter and Counterclaim of Defendant as follows:

47. Plaintiff incorporates by reference all averments of the Complaint as if set forth in full.

48. Denied as more fully set forth in the Complaint.

49. Denied.

50. Denied.

51. Denied.

52. After reasonable investigation, Plaintiff is without information sufficient to form a belief as to the averments of paragraph 52 of Defendant's New Matter, therefore the same are denied and strict proof thereof is demanded at the time of trial.

53. Denied.

54. Denied.

55. After reasonable investigation, Plaintiff is without information sufficient to form a belief as to the averments of paragraph 55 of Defendant's New Matter, therefore the same are denied and strict proof thereof is demanded at the time of trial.

56. Denied.

57. Denied.

58. Denied as more fully set forth in Complaint.

59. After reasonable investigation, Plaintiff is without information sufficient to form a belief as to the averments of paragraph 59 of Defendant's New Matter, therefore the same are denied and strict proof thereof is demanded at the time of trial.

60. Denied.

61. Denied as stated.

62. Denied.

63. Denied.

64. After reasonable investigation, Plaintiff is without information sufficient to form a belief as to the averments of paragraph 64 of Defendant's New Matter, therefore the same are denied and strict proof thereof is demanded at the time of trial.

65. The averments of paragraph 65 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

66. The averments of paragraph 66 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

67. The averments of paragraph 67 constitute a conclusion of law to which no response is required. To the extent that



a response is required, these allegations are denied, to the contrary, tax documents signed by decedent indicate that Plaintiff's capital share of the partnership was greater than 50%.

68. Admitted.

69. The averments of paragraph 69 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

70. Denied.

71. The averments of paragraph 71 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

72. The averments of paragraph 72 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

73. The averments of paragraph 73 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

#### **ANSWER TO COUNTERCLAIM**

74. Plaintiff incorporates the allegations set forth in the Complaint as well as the averments of paragraphs 47 through 73 above as if set forth in full.

75. The averments of paragraph 75 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

76. It is admitted that Plaintiff has not made an accounting to Defendant. It is denied that Plaintiff has any such duty.

77. The averments of paragraph 77 constitute a conclusion of law to which no response is required. To the extent that a response is required, these allegations are denied.

78. Denied. To the contrary, any surplus of assets over the liabilities of the partnership to be distributed in accordance with the partnership law of Pennsylvania, which requires equalization of capital accounts prior to any disbursements.

79. Admitted. By way of further answer, it is averred that decedent's interests in the partnership should be determined with regard to Pennsylvania law concerning partnerships.

80. Admitted in part and denied in part. It is admitted that Defendant is entitled to decedent's interest in the assets of the partnership as determined by this Court in accordance with Partnership Law. It is denied that Plaintiff removed assets of the partnership.

81. Plaintiff has no interest in purchasing Defendant's interest and agrees that the business should be sold.

WHEREFORE, Plaintiff demands relief as set forth in the Complaint.

HANAK, GUIDO AND TALADAY

By

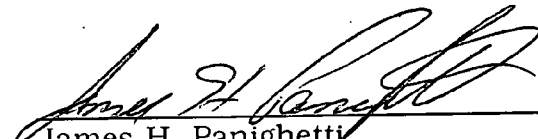
  
Matthew B. Taladay

**VERIFICATION**

I, JAMES H. PANIGHETTI, do hereby verify that I have read the foregoing REPLY TO NEW MATTER and ANSWER TO COUNTERCLAIM. The statements therein are correct to the best of my personal knowledge or information and belief.

This statement and verification are made subject to the penalties of 18 Pa.C.S. Section 4904 relating to unsworn fabrication to authorities, which provides that if I make knowingly false averments I may be subject to criminal penalties.

Date: 9-21-01

  
James H. Panighetti

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

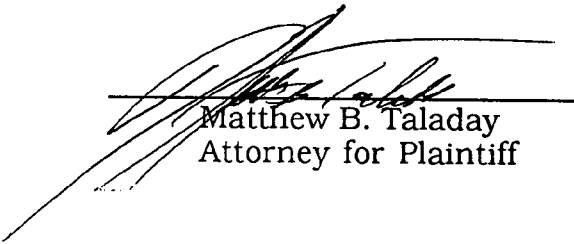
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 21st day of September, 2001, a true  
and correct copy of Plaintiff's Reply to New Matter and Answer to  
Counterclaim was sent via first class mail, postage prepaid, to the  
following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505

  
Matthew B. Taladay  
Attorney for Plaintiff

FILED

SEP 24 2001

William A. Shaw  
Prothonotary

FILED

SEP 24 2001

William A. Shaw  
Prothonotary

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IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

THIRD SUPPLEMENTAL  
REQUEST FOR SPECIAL RELIEF

Filed on behalf of:

PETITIONER

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

DEC 18 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**PLAINTIFF'S THIRD  
SUPPLEMENTAL PETITION FOR SPECIAL RELIEF**

AND NOW, comes the Petitioner, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby brings the within Petition for Special Relief averring as follows:

1. The within action is an action in partition whereby the Court is requested to determine partition and equitable asset claims of a tavern business known as J.J.'s Tavern.
2. Through proceedings and discussions to date, it is believed and therefore averred that Plaintiff does not wish to purchase Defendant's share of the business, and Defendant is unwilling or unable to purchase Plaintiff's interest in the business.
3. The parties, through counsel, have previously discussed the prospect of selling the license, premises and business, with the proceeds to be held in escrow pending resolution of the matters before the Court.
4. The Plaintiff has had an appraisal of the real estate and license conducted by Provost Realty, which appraisal shows an

estimated value of these assets of \$85,000.00, a copy of this report is attached as Exhibit "A".

5. By correspondence dated November 19, 2001, Plaintiff suggested to Defendant that the property be listed for sale with Stemmerich Realty of DuBois, Pennsylvania, with a preliminary asking price of \$115,000 to \$120,000 range. A copy of that letter is attached hereto as Exhibit "B". To date, no response has been provided.

6. Plaintiff believes and therefore avers that in order to affect resolution of the matters pending before the Court a sale of the property is necessary.

7. Plaintiff/Petitioner hereby requests this Court to grant special relief as follows:

(a) An Order requiring Defendant sign a listing agreement listing the property with Stemmerich Realty of DuBois, Pennsylvania, or any other Realtor mutually agreeable by the parties, subject to such other terms and conditions as the Court may deem appropriate;

(b) An Order requiring the parties to comply with all other actions necessary to list, market and sell the subject premises, business and liquor license;


(c) Such other relief as shall be deemed appropriate by the Court.



WHEREFORE, it is respectfully requested that this Petition  
for Special Relief be granted.

HANAK, GUIDO AND TALADAY

By

  
Matthew B. Taladay  
Attorney for Petitioner

REAL ESTATE APPRAISAL  
Panighetti Property  
J J'S Bar  
623 South Brady Street  
DuBois, Pa. 15801  
FOR: Hanak, Guido and Taladay  
Attorneys At Law  
498 Jeffers Street  
DuBois, Pa. 15801  
BY: Richard J. Provost, IFAS  
302 East Pine Street  
Clearfield, Pa. 16830

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### ADDENDUM:

Legal Description  
Flood Map

## **Provost Real Estate Appraisers**

**Residential - Commercial - Industrial  
State Certified General and Residential Appraisers**

**302 East Pine Street - Clearfield, Pa. 16830**

**(814) 765 5252 - Fax (814) 765 2425**

**Richard J. Provost, IFAS  
General  
Senior Certified Appraiser**

**Nancy M. Jacobson  
General  
Certified Appraiser**

**Sonya L. Flanagan  
Residential  
Certified Appraiser**

August 18, 2000

Hanak, Guido & Taladay  
Attorneya at Law  
Matthew B. Taladay  
498 Jeffers St.  
DuBois, PA. 15801

Dear Mr. Taladay:

Per the request of Rose Tapper, I am submitting this summary report on the James H. Panighetti property situate at 623 South Brady street, DuBois, Pa. for the purpose of estimating market value in fee simple for partition proceedings.

Market Value is defined as: The highest price estimated in terms of money which the property would bring if exposed for sale in the open market, with reasonable time allowed in which to find a purchaser, buying with knowledge of all of the uses and purposes to which it was adapted and for which it was capable of being used.

The effective date of the appraisal is as of August 1, 2000.

Hanak, Guido & Taladay  
Attorneys at Law  
Matthew B. Taladay

The appraised property consists of a two story frame tavern with a one bedroom apartment, situate on an estimated .72 acres of land. The site consists of two adjoining lots.

The property is identified by Clearfield County Tax Map Number 128 - B04 - 430 - 21 & 22, deed book 1892 page 162.

The property is zoned Commercial Urban and conforms to zoning.

Flood Map # 421191 0025B, dated September 6, 1989, indicates the property is located in flood hazard zone A.

The property is commonly known as J J's Bar and Grill, South Brady Street, DuBois, Pa.


I consulted with two accountants concerning the business value. They indicated since the business was closed, there was no business value to be considered. Value could not be placed on past business income once the enterprise was closed.

After my inspection and analysis, it is my opinion the prospective market value of the above described property as of the effective date is:

EIGHTY FIVE THOUSAND FIVE HUNDRED DOLLARS  
\$85,500.00

License estimated value	\$20,000.00
Equipment depreciated	\$ 5,000.00
Land & Building	<u>\$60,500.00</u>
Total	\$85,500.00

Respectfully Submitted,

  
Richard J. Provost, IFAS  
Certification # GA-000369-L

## SUMMARIZATION OF APPRAISAL PROCESS

I inspected the subject site and buildings, interior and exterior.

I gathered and confirmed sales data.

I applied the direct sales comparison approach to arrive at an indication of value.

This is a SUMMARY appraisal report. I have invoked the departure rule of USPAP.

This is a SUMMARY Appraisal Report which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice (USPAP) for a Summary Appraisal Report. As such, it presents only summary discussions of the data, reasoning, and analysis that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in the appraiser's file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated below. The appraiser is not responsible for unauthorized use of this report.

Furthermore, in accordance with prior agreement between the client and the appraiser, this report is the result of a LIMITED appraisal process, as certain allowable departures from specific guidelines of the USPAP were invoked. The intended user of this report is warned that the reliability of the value conclusion provided may be impacted to the degree there is departure from specific guidelines of the USPAP.

**USE OF APPRAISAL:** For the purpose of providing the client, Hanak, Guido & Taladay, attorneys at law with market information to aid in a partition proceeding.

### DEPARTURE RULE

This is a limited appraisal assignment which involves departure allowed within USPAP as written by the Appraisal Standard Board of the Appraisal Foundation.

In developing this appraisal, we have departed from the following standard rules identified with an "X". If a standard choice is not checked, it was either developed as part of the appraisal or not pertinent to the assignment. The most applicable approaches have been developed based upon the decision-making analysis used by participants in the market.

We have not;

- \_\_\_ S.R. 1-2 (c) considered any easements, restrictions, encumbrances, leases, reservations, covenants, declarations, special assessments, ordinances, or other items of a similar nature.
- \_\_\_ S.R. 1-2 (d) considered whether an appraised fractional interest, physical segment, or partial holding contributes pro rata to the value of the whole.
- \_\_\_ S.R. 1-2 (e) identified and considered the effect on value of any personal property, trade fixtures or intangible items that are not real property but are included in the appraisal.
- \_\_\_ S.R. 1-3 (a) considered the effect on use and value of the following factors: land use regulations, reasonably probable modifications of such land use regulations, economic demand, the physical adaptability of the real estate, neighborhood trends, and the highest and best use and of the real estate.
- \_\_\_ S.R. 1-3 (b) appraised the land as though vacant and available for development to its highest and best use and of improvements on their actual contribution to the site.
- x S.R. 1-4 (a) valued the site.

DEPARTURE RULE

(Continued)

\_\_\_ S.R. 1-4 (b) collected, verified, analyzed or reconciled any:

- ☒ comparable cost data
- ☒ comparable data on accrued depreciation
- \_\_\_ comparable sales data
- \_\_\_ comparable rental data
- \_\_\_ comparable operating expense data
- \_\_\_ comparable rate data for capitalization and/or discount

\_\_\_ S.R. 1-4 (c) based projections of future rent and expenses on reasonably clear and appropriate evidence.

\_\_\_ S.R. 1-4 (d) when valuing leased fee or leasehold, estates, considered and analyzed the effect on value, if any, of the terms and conditions of the lease(s).

\_\_\_ S.R. 1-4 (e) considered and analyzed the effect on value of the assemblage of various estates or component parts of a property or refrained from estimating the value of the whole solely by adding together the individual values of the differing estates or component parts.

\_\_\_ S.R.1-4 (f) considered or analyzed the effect on value of anticipated public or private improvements, located on or off site, to the extent that market actions reflect such anticipated improvements as of the effective appraisal date.



DEPARTURE RULE

(Continued)

- S.R. 1-4 (g) identified and considered the appropriate procedures and market information required to perform the appraisal, including all physical, functional and external market factors as they affect the appraisal.
- S.R. 1-4(h) appraised proposed improvements after examining and having available for future examination:
  - plans, specifications, or other documentation sufficient to identify the scope and character of the proposed improvements;
  - evidence indicating the probable time of completion of the proposed improvements;
  - reasonably clear and appropriate evidence supporting development costs, anticipated earnings, occupancy projections, and the anticipated competition at the time of completion.
- S.R. 1-4 (i) all pertinent information in items (a) through (h) above shall be used in the development of an appraisal.

TAX AND ASSESSMENT DATA

Recorded in:  
Clearfield County Courthouse  
Clearfield, Pennsylvania

Deed Book Reference 1892 Page 162

Clearfield County Tax Map Number

128 - B04 - 430 - 21 & 22

Assessed as:

Building, Garage & Lot

.55 acre

Assessed Value:

Land	\$ 2,650.00
Building	<u>\$17,800.00</u>
Total	\$20,450.00

Real Estate Taxes  
based on 106.28 Mills

\$2,173.43

Borrower:	File No.:
Property Address: 623 S. Brady Street	Case No.:
City: DuBois	State: PA
Lender: James H. Panighetti	Zip: 15801



Front



Rear

#### SITE DESCRIPTION

1. The site is irregular in shape and contains an estimated .72 acres.
2. The site is cleared, level land.
3. Improvements to the site include stone parking areas.
4. The site has sufficient size, shape, area and topography to allow for average utility.
5. The site is zoned Commercial Urban and conforms to present zoning ordinances.
6. Ingress and egress are considered average. The site is accessible from South Brady Street.
7. The site has public water and sewage, as well as all other municipal services.
8. Flood Map # 421191 0025B, dated September 6, 1989, indicates the property is located in flood hazard zone A.

## BUILDING DESCRIPTION

1. Two story frame building offering a tavern and a one bedroom apartment. It contains an estimated 3,727 square feet.
2. The building is of average construction in good to average condition.
3. Exterior: Gable style, shingle roof, vinyl siding and a stone foundation.
4. Interior: Basement under original bar area, floor is dirt and concrete. Heat is provided by gas hot air.

First Floor: Bar area and dance floor, pool room, storage rooms, 4 restrooms.

One second floor apartment with kitchen, living room, dining room and bath.

Interior finish: The tavern is finished with tile floors, paneled walls and suspended ceiling tile. The apartment is finished with carpeted and plywood floors, painted and paneled walls.

5. Electrical and plumbing systems are considered adequate.
6. ADDITIONAL AMENITIES: Tavern has covered entrance, apartment unit has a private entrance.

#### NEIGHBORHOOD DATA

The subject property is located along South Brady Street just outside the DuBois City limits. This area consists mainly of commercial properties.

Penn DOT will be completing road work and widening the bridge near the subject site. Preliminary plans do not adversely affect the subject property.

Public perception of where and when the road and bridge placement may affect the marketability of the subject property.

#### SANDY TOWNSHIP

#### DEMOGRAPHICS

TOTAL SQUARE MILES.....	51.8
PERSONS PER SQUARE MILE.....	173.8
TOTAL POPULATION.....	9,092
TOTAL HOUSING UNITS.....	3,946
MEDIAN HOUSING VALUE.....	\$60,500.00
MEDIAN RENT .....	\$251.00
MEDIAN HOUSEHOLD INCOME.....	\$30,173.00

Source of Demographics: U.S. Bureau of the Census 1990

## HIGHEST AND BEST USE

The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

## HIGHEST AND BEST USE OF LAND OR A SITE AS THOUGH VACANT

Among all reasonable, alternative uses, the use that yields the highest present land value, after payments are made for labor, capital, and coordination. The use of a property based on the assumption that the parcel of land is vacant or can be made vacant by demolishing any improvements.

## AS VACANT

The site consists of an estimated .72 acres of land just off of South Brady Street. The property has sufficient size, shape and topography to support numerous uses.

Land use is zoned Commercial Urban and conforms to zoning. Surrounding land uses are primarily commercial retail establishments.

The site is located in Flood Zone A.

The highest and best use of the site, as vacant, is for commercial use.

## HIGHEST AND BEST USE

The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

### HIGHEST AND BEST USE OF LAND OR A SITE AS THOUGH VACANT

Among all reasonable, alternative uses, the use that yields the highest present land value, after payments are made for labor, capital, and coordination. The use of a property based on the assumption that the parcel of land is vacant or can be made vacant by demolishing any improvements.

### HIGHEST AND BEST USE OF PROPERTY AS IMPROVED

The use that should be made of a property as it exists. An existing property should be renovated or retained as is so long as it continues to contribute to the total market value of the property, or until the return from a new improvement would more than off set the cost of demolishing the existing building and constructing a new one.

### AS IMPROVED

The property is improved with a two story frame building offering a tavern and living quarters overhead.

There is another neighborhood tavern in the same block as the subject property.

The highest and best use of the property, as improved, is the continued as a tavern with overhead living quarters.

Penn DOT will be completing road work and widening the bridge near the subject site. Preliminary plans do not adversely affect the subject property.

Public perception of where and when the road and bridge placement may affect the marketability of the subject property.



#### EXPOSURE TIME

Exposure time is defined as the "estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.

It would seem the subject property would have an exposure time of thirty (30) days to several months as this is the amount of time estimated to consummate a sale.

#### MARKETING TIME

Marketing time is defined as the amount of time the subject property would take to sell after the effective date of the appraisal.

The estimated marketing time for the subject property is 30 days to six months.

There is ample mortgage money available at competitive rates and terms.

Penn DOT will be completing road work and widening the bridge near the subject site. Preliminary plans do not adversely affect the subject property.

Public perception of where and when the road and bridge placement may affect the marketability of the subject property.

The subject property is located in a township designated as a resort area, meaning a liquor license may be allocated with a minimal expenditure of \$1,500.

#### SUBJECT SALES HISTORY

The subject property last transferred from John A. Panighetti, Corinda Kay Panighetti and James H. Panighetti to the same individuals by deed dated January 14, 1997. This was an in family transfer.

## THE DIRECT SALES COMPARISON APPROACH

The Direct Sales Comparison Approach is the comparison of similar properties that have been recently sold to the property being appraised to arrive at an indication of value.

### Comparable # 1

243 West Long Ave.  
DuBois  
Clearfield County  
Map# 7.1 - 2 - 438  
Instrument # 9901/7130  
Grantor: Fossler  
Grantee: Hepburn  
Tavern with Second Floor Apartment  
License & equipment included.  
Site: 25' x 100'  
Sold: 10-99  
Consideration: \$92,000.00

### Comparable # 2

135 Main St.  
Ridgeway  
Elk County  
Deed Book Page Not Available  
Grantor: MacDonald  
Grantee: Moore  
Tavern  
License & equipment included  
Site: 30' x 93'  
Sold: 12-98  
Consideration: \$115,000.00

THE DIRECT SALES COMPARISON APPROACH  
(continued)

Comparable # 3

Pike Township, Route 879  
Clearfield County  
Map# 126 - G10 - 000 - 026  
Instrument # 2000/01786  
Grantor: Rowles  
Grantee: Freeman  
Tavern/Apartment  
Included license and equipment  
Site: 1.36 Acres  
Sold: 2-00  
Consideration: \$110,000.00

Comparable # 4

Beccaria Township, Route 53  
Clearfield County  
Map# 101 - H18 - 46 & 47  
Deed Book 1969 Page 093  
Grantor: Diehl  
Grantee: Shomo  
Tavern/Apartment  
Included license and equipment  
Site: .87 Acres  
Sold: 9-98  
Consideration: \$125,000.00

DIRECT SALES COMPARISON APPROACH  
(Continued)

Comparable # 5

112 - 114 East Pine Street  
Philipsburg  
Centre County  
Map# 29 - 210 - 305  
Deed Book 1056 Page 1087  
Grantor: Askey  
Grantee: Wilson  
Tavern/Apartment  
Included license and equipment  
Site: 30' x 60'  
Sold: 1-99  
Consideration: \$85,500.00

Comparable # 6

Pa. Route 879  
Karthaus  
Clearfield County  
Map# 121 - T04 - 606 - 51  
Instrument # 1999/3449  
Grantor: Rougeux  
Grantee: Spontarelli  
Tavern  
Included license and equipment  
Site: 13,000 sq. ft.  
Sold: 3-99  
Consideration: \$80,000.00

DIRECT SALES COMPARISON APPROACH  
(Continued)

Comparable # 7

Girard Township, Route 879  
Clearfield County  
Map# 111 - Q05 - 000 - 135  
Deed Book 1807 Page 593  
Grantor: Leigey  
Grantee: McGonigal  
Tavern/Apartment  
Included license and equipment  
Site: 2.17 Acres  
Sold: 12 - 96  
Consideration: \$83,000.00

Comparable #8

Maple Avenue  
DuBois  
Clearfield County  
Map# 128 - C4 - 442 - 22  
Map# 128 - C4 - 421 - 03  
Deed Book 1700 Page 076  
Grantor: Rafferty  
Grantee: Sekula  
Tavern/apartment  
Included license and equipment  
Site: 150' x 150'  
Sold: 8 - 95  
Consideration: \$190,000.00

#### VALUE RANGE

The comparable sales indicated a value range of \$80,000.00 to \$190,000.00.

\$ 80,000.00  
\$ 83,000.00  
\$ 85,500.00  
\$ 92,000.00  
\$110,000.00  
\$115,000.00  
\$125,000.00  
\$190,000.00

#### ANALYSIS

All of the comparable sales transferred with license and equipment and were operating businesses at the time of sale.

The comparable sales used are bars or taverns, most with living quarters.

The most similar sales are sales 1 - 5 - 6 - and 7. These sales indicate a value range from \$80,000.00 to \$92,000.00. All but one of these sales has an apartment and that was the sale for \$80,000.00. This narrows the range from \$83,000.00 to \$92,000.00.

The subject property has very limited kitchen facilities. It has direct competition from a bar in the same block. The subject property is very similar to comparable number 5. I have given this sale the most weight in my final value analysis.

Penn DOT will be completing road work and widening the bridge near the subject site. Preliminary plans do not adversely affect the subject property.

Public perception of where and when the road and bridge placement may affect the marketability of the subject property.

#### INDICATED VALUE BY DIRECT SALES COMPARISON

\$85,500.00

## RECONCILIATION OF VALUE INDICATORS

### COST APPROACH

The Cost Approach estimates the land value and the cost to reproduce the improvements new, deducts accrued depreciation to arrive at a depreciated value of the improvements. The estimated land value is then added to arrive at an indication of market value. This method is generally used for new or almost new construction, or for special purpose type buildings (churches, schools, etc.).

**NOT APPLIED**

### THE DIRECT SALES COMPARISON APPROACH

The Direct Sales Comparison Approach is the comparison of similar properties that have been recently sold to the property being appraised to arrive at an indication of value.

**\$85,500.00**

### INCOME APPROACH

The Income Approach estimates the net annual income and selects the appropriate rate from the market and capitalizes the net annual income to arrive at an indication of value.

**NOT APPLIED**

RECONCILIATION OF VALUE INDICATORS  
Continued

The Cost Approach is most reliable when applied to new construction. Difficulty in accurately estimating the accrued depreciation of older structures may diminish the reliability of the value indicated by this approach. The subject property is an old two story frame building with an addition. I have not applied this approach.

The Direct Sales Comparison Approach is the best technique to use when there is ample quality and quantity of data available for comparison. I have used this approach to arrive at an indication of value.

The Income Approach was not developed as this type of property is typically owner occupied and is not leased to produce rental income. The income approach is the most appropriate method for estimating the market value of income producing properties. I have not applied this approach.

FINAL VALUE CONCLUSION

**\$85,500.00**



RICHARD J. PROVOST  
IFAS  
Real Estate Appraiser  
302 East Pine Street  
Clearfield, Pennsylvania  
16830

PROFESSIONAL EXPERIENCE:

Active in real estate sales, appraisals, & property management in Clearfield and surrounding counties since 1964. Licensed Real Estate Broker (#22867) since 1968.

Qualified as Expert Witness in Clearfield, Centre, Buck, Elk and Cambria Counties.

HUD-FHA - Fee Appraiser since 1981.

VA - Fee Appraiser since 1981.

Approved as Fee Appraiser by Commonwealth of Pennsylvania in 1980.

Approved Penn State Continuing Education instructor for real estate courses 1986.

Approved instructor for Myra Gress School for Career Development 1988.

Appraisal consultant for Lending Institutions, Attorneys, Commercial and Industrial firms as well as private clients. Below are some of the major clients:

BELL OF PA, COMMONWEALTH OF PA, DUPONT CORPORATION, ALLSTATE INSURANCE, PRUDENTIAL INSURANCE AND RELOCATION COMPANY, BAYER CLOTHING GROUP, TYSON METAL, NORTH AMERICAN REFRACTORIES, GPU ENERGY CORPORATION, CLEARFIELD AREA SCHOOLS, MERRILL LYNCH, EQUITABLE & HOMEQUITY RELOCATION SERVICES, CHRYSLER CORPORATION, BROCKWAY GLASS, NORTH AMERICAN VAN LINES, OWENS-ILLINOIS, BUTLER TRUCKING, GENERAL CIGAR, CLEARFIELD HOSPITAL, CLEARFIELD COUNTY, PIDA, KURTZ BROS. INC., SEARS MORTGAGE, US NAVY FEDERAL CREDIT, INTEGRA BANK/NORTH, CSB BANK, CNB BANK, AND CLEARFIELD COUNTY INDUSTRIAL AUTHORITY.

EDUCATIONAL BACKGROUND AND TRAINING:

- 1966 - Penn State, DuBois, Pennsylvania  
Principles & Techniques of Residential Appraising  
The Society of Real Estate Appraisers
- 1967 - Duquesne University, Pittsburgh, Pennsylvania  
Real Estate Appraising            Real Estate Management  
Real Estate Mathematics        Real Estate Law  
Real Estate Selling &        Home Style & Construction  
Financing  
The Greater Pittsburgh Board of REALTORS
- 1969 - Seminar - Pittsburgh, Pennsylvania  
Instant Mortgage Equity Techniques

**American Institute of Real Estate Appraisers Courses:**

- 1977 - Robert Morris College, Pittsburgh, Pennsylvania  
1-A- Appraisals Principals, Methods & Techniques
- 1978 - Robert Morris College, Pittsburgh, Pennsylvania  
1-B Capitalization Theory and Techniques
- 1978 - Robert Morris College, Pittsburgh, Pennsylvania  
Course 8- Single Family Residential Appraisals
- 1979 - University of North Carolina, Chapel Hill, North  
Carolina. Course 11 - Urban Properties
- 1980 - College of Boca Raton, Boca Raton, Florida  
Real Estate Investment Analysis

APPRAISAL SEMINARS

- 1981 - HUD-FHA Appraisers Seminar, Pittsburgh, Pennsylvania
- 1981 - Veterans Administration Appraisers Seminar
- 1982 - HUD-FHA Appraisers Seminar, Pittsburgh, Pennsylvania
- 1983 - HUD-FHA Appraisers Seminar, Pittsburgh, Pennsylvania
- 1984 - AIREA - Evaluating Commercial Construction, Oglebay,  
West Virginia
- 1984 - AACA - Freddy Mac & Fannie Mae Seminar, Cherry Hill,  
New Jersey

### Appraisal Seminars

- 1984 - AIREA - How a Reviewer Looks at the Commercial Appraisal - Reviewing a residential Appraisal Pittsburgh, Pennsylvania
- 1985 - AIREA - Industrial Property Evaluation Cost Approach State College, Pennsylvania
- 1985 - Marshall and Swift Residential Cost Seminar, DuBois Pennsylvania
- 1985 - Marshall and Swift Commercial Properties Cost Seminar, DuBois, Pennsylvania
- 1985 - AIREA - Real Estate Risk Analysis Seminar, Edinboro, Pennsylvania
- 1985 - AIREA - Federal Home Loan bank Board regulation R 41 b, Edinboro, Pennsylvania
- 1986 - AIREA - Ethics and Professional Standards Course, Oglebay, West Virginia
- 1986 - HUD-FHA Appraisers seminar, Pittsburgh, Pennsylvania
- 1986 - AACA - Court Testimony for Real Estate Appraisers, Cherry Hill, New Jersey - May 22 and 23
- 1986 - AIREA - Underwriting Guidelines, White Sulphur Springs, West Virginia - May 29
- 1986 - AIREA - Corporate Relocation Appraisal Guidelines, White Sulphur Springs, West Virginia - May 30
- 1986 - AIREA - Cash Equivalency, White Sulphur Springs, West Virginia - May 30
- 1986 - Employee Relocation Council - Relocation Appraisal Seminar, Philadelphia, Pennsylvania - August 19
- 1986 - AIREA - Tax Law Changes and Appraisal of Rights of Way, Seven Springs, Pennsylvania, October 24 and 25
- 1987 - Veterans Administration Appraisers Seminar, Pittsburgh, Pennsylvania - January 7

Appraisal Seminars  
(Continued)

- 1987 - HUD-FHA Appraisers Seminar, Pittsburgh, Pennsylvania  
January 16
  
- 1987 - AIREA - Quarterly Seminar - State College,  
Pennsylvania - July 9 - 10 - 11
  
- 1987 - AACA - The Complete URAR Seminar - Boston,  
Massachusetts - September 17
  
- 1987 - AACA - Financial Calculators and Cash Equivalency  
Boston, Massachusetts - September 18
  
- 1987 - AIREA - Highest and Best Use analysis in the  
Appraisal Process - Dawson, Pennsylvania  
September 25
  
- 1987 - AIREA - Interpreting Construction Documents -  
Dawson, Pennsylvania - September 25
  
- 1987 - AIREA - Surveys and Site Orientation - Dawson,  
Pennsylvania, September 26
  
- 1987 - Review Appraisal of the Uniform Residential Appraisal  
Morristown, New Jersey - November 12
  
- 1987 - HUD-FHA Appraisers Seminar, Pittsburgh, Pennsylvania  
December 16
  
- 1988 - Veterans Administration Appraisers Seminar,  
Pittsburgh, Pennsylvania - January 6
  
- 1988 - AIREA - Commercial Construction Seminar and Report  
Writing Seminar - Edinboro, Pennsylvania April 7-8-9
  
- 1988 - AIREA - Quarterly Seminar - Litigation Valuation  
Pittsburgh, Pennsylvania - September 29-30 & Oct. 1
  
- 1988 - HUD-FHA Appraisers Seminar, Pittsburgh,  
Pennsylvania - December 5
  
- 1989 - Veterans Administration Appraisers Seminar,  
Pittsburgh, Pennsylvania - January 9

Appraisal Seminars  
(continued)

- 1989 - AIREA - Aspects of Accrued Depreciation - Olgebay,  
West Virginia - January 26 - 27
- 1989 - AIREA - Rate Extraction (Practical Application)  
Morgantown, West Virginia - July 14-15
- 1989 - AIREA - Valuation of Lease Interest Part I and  
Applied Sales Comparison Approach - Seven Springs  
Champion, Pennsylvania - September 21-22-23
- 1990 - AIREA - Quarterly Seminar - The Economic Impact of  
Presence of Hazardous Materials and It Wasn't  
Raining When Noah Built the Ark - Oglebay, West  
Virginia - February 2-3-4
- 1990 - VA-Fee Appraisers Seminar - Pittsburgh, Pennsylvania  
February 5
- 1990 - AIREA - Quarterly Seminar - Valuation of Proposed  
Development - Toftrees resort, State College,  
Pennsylvania - July 13-14
- 1990 - HUD - Fee Appraisers Seminar - Pittsburgh,  
Pennsylvania - December 19
- 1991 - VA - Fee Appraisers Seminar - Seven Springs  
Champion, Pennsylvania - January 10
- 1991 - AIREA - Quarterly Seminar - Appraisal Regulations  
of the Federal Banking agencies - West Virginia,  
February 7-8-9
- 1992 - Appraisal Institute Seminar - The Appraisers Guide  
to the SRIPAR - Pittsburgh, Pennsylvania  
February 6-7-8
- 1993 - HUD - Fee Appraisers Seminar - Pittsburgh,  
Pennsylvania - February 1
- 1993 - Continuing Education : Polley Associates - Appraisal  
Regulations, Narrative Report Writing, Construction,  
2-4 Family Properties, Appraisal Review - DuBois,  
Pennsylvania - March 26-27-28

APPRAISAL SEMINARS  
(Continued)

- 1993 - Continuing Education: Myra Gress School for Career Development - Fair Housing/License Law - DuBois, Pennsylvania - April 18
  
- 1993 - Quarterly Seminar - URAR Form and Lender Panel Discussion - Edinboro Inn, Edinboro, Pennsylvania October
  
- 1994 - Appraisal Institute Seminar - Standards of Professional Practice - Part B - Penn State - Monroeville Monroeville, Pennsylvania May 20-21
  
- 1994 - Quarterly Seminar - Appraisal Institute Seminar "Understanding Limited Appraisals and Appraisal Reporting Options - General" - Greentree, Pennsylvania - August 12
  
- 1995 - HUD Recertification Seminar - Meadville, Pennsylvania - March 7
  
- 1995 - Veterans Administration Appraisers Seminar "Appraising Residential Real Estate and VA Guidelines Seven Springs, Champion Pennsylvania - June 3
  
- 1995 - Business Valuation - Part One & Part Two Appraisal Institute, Central Pennsylvania Chapter Harrisburg, Pennsylvania September 15 & 16, 1995
  
- 1996 - Appraisal Institute Seminar Data Confirmation and Verification Methods USPAP Update - Greentree, Pittsburgh, Pennsylvania - March 22 - 23
  
- 1997 - HUD Seminar Pittsburgh, Pennsylvania - June 23

APPRAISAL SEMINARS

(Continued)

- 1998 - Appraisal Institute Seminar  
Eminent Domain & Condemnation Appraising  
Greentree, Pittsburgh - May 15
- 1998 - National Association of Independent Fee Appraisers  
Professional Standards of Practice  
Monroeville, PA - July 11-12
- 1998 - Appraisal Institute Seminar  
Complex Residential Property Reporting  
Monroeville, PA. - September 25
- 1998 - Veterans Administration Appraisers Seminar  
"Appraising Residential Properties and VA Guidelines"  
Pittsburgh, Pennsylvania - November 5
- 1999 - National Association of Independent Fee Appraisers  
Pennsylvania Certification, Law & Regulations  
Station Square, Pittsburgh, PA - February 20
- 2000 - National Association of Independent Fee Appraisers  
Marshall & Swift Residential Cost Service  
Pittsburgh, Pa. - June 23
- 2000 - National Association of Independent Fee Appraisers  
Marshall & Swift Commercial Cost Service  
Pittsburgh, Pa. - June 24

## TYPES OF PROPERTY APPRAISED

Single Family Residential	2-4 Family Units
Apartments Complexes	Log Homes
Cottages	Cabins
Vacant Land	Mineral Rights/Gas/Oil/Coal
Commercial Properties	Retail Stores
Automobile Dealership	Convenience Stores
Supermarkets	Office Buildings
Gasoline Service Stations	Restaurants
Medical Office Buildings	Service & Storage Garages

## SPECIAL PURPOSE PROPERTIES

Churches	Funeral Homes
Health Clubs	Dairies
Banks	Car Wash Buildings
Theaters	School Buildings
Roller Rinks	Truck Terminals
Veterinary Hospitals	Bowling Alleys
Hotels	Motels

## INDUSTRIAL PROPERTIES

Textile	Welding
Industrial Parks	Tool & Die
Brick Yards	Light & Heavy Factories

## OTHER TYPES

Rights-of-Way	Partial Interest
Leasehold Interest	Leased Fee Interest



PROFESSIONAL AFFILIATIONS

MEMBER OF:

NATIONAL ASSOCIATION OF REALTORS

PENNSYLVANIA ASSOCIATION OF REALTORS

CLEARFIELD-JEFFERSON ASSOCIATION OF REALTORS

AMERICAN ASSOCIATION OF CERTIFIED APPRAISERS (1977)

AWARDED THE SENIOR APPRAISER DESIGNATION BY THE  
AMERICAN ASSOCIATION OF CERTIFIED APPRAISERS (1977)

STATE ACCREDITED AFFILIATE OF AMERICAN INSTITUTE OF  
REAL ESTATE APPRAISERS (Feb. 1, 1992)  
AMERICAN INSTITUTE OF REAL ESTATE APPRAISERS - 1984  
AFFILIATE # 840063

CERTIFIED BY PENNSYLVANIA STATE TAX EQUALIZATION BOARD AS A  
CERTIFIED PENNSYLVANIA EVALUATOR (Nov. 1989)

PENNSYLVANIA STATE CERTIFIED RESIDENTIAL REAL ESTATE APPRAISER  
(Sept. 1991) Certificate # RL-000337-L

PENNSYLVANIA STATE CERTIFIED GENERAL REAL ESTATE APPRAISER  
(Oct, 1991) Certificate # GA-000369-L

AWARDED THE SENIOR APPRAISER DESIGNATION BY THE  
NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS (1998)

## LIMITING CONDITIONS

The most significant limiting conditions and assumptions pertinent to this analysis are enumerated below:

1. Market Value is defined as: The highest price estimated in terms of money which the property would bring if exposed for sale in the open market, with reasonable time allowed in which to find a purchaser, buying with knowledge of all of the uses and purposes to which it was adapted and for which it was capable of being used.
2. No investigation of title to the property has been made, and the premises are assumed to be free and clear of all deeds of trust, leases, use restrictions and reservations, easements, cases or action pending, tax liens and bonded indebtedness, unless otherwise specified.
3. No survey, legal or engineering analysis of this property has been made by us. It is assumed that the legal description and area computations furnished are correct. We assume the existing boundaries to be correct, and assume no responsibility for any conditions not readily observable from our customary inspection of the premises, which might affect the valuation, excepting those items specifically mentioned in this report. The report assumes the condition of the property unchanged since the date of last field inspection.

LIMITING CONDITIONS  
(CONTINUED)

4. This report is based in part on information assembled from a wide range of sources, and therefore the incorporated data cannot be guaranteed in any fashion. An impractical and uneconomic expenditure of time would be required in attempt to furnish unimpeachable verification in all instances, particularly as to engineering, construction, structural data, title and use restrictions, zoning, and proposed public or private projects in the area.

We suggest the independent verification within these categories be accomplished as a prerequisite to any transaction involving sale, lease, or other significant commitment of subject property, and that such verification be preformed by the appropriate specialist.

### Certification of Appraiser

I certify that to the best of my knowledge and belief,...

-the statements of fact contained in this report are true and correct.

-the reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analysis, opinions, and conclusions.

-I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest or basis with respect to the parties involved.

-my compensation is not contingent on an action or event resulting from the analysis, opinions, or conclusions in, or the use of this report.

-my analysis, opinions, and conclusions were developed, and this report has been prepared in conformity with the requirements of the Code of Professional Practice of the Standards of Professional Practice of the Appraisal Institute.

-the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

-I am (or -am not) currently certified under the voluntary continuing education program of the Appraisal Institute. (This item is not required for candidates.)

-I have (or have not) made a personal inspection of the property that is the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)

-no one provided significant professional assistance to the person signing this report. (If there are exceptions, the name of each individual providing significant professional assistance must be stated.)

  
Richard J. Provost, IFAS

## HAZARDOUS MATERIALS/LIMITING CONDITIONS

Unless otherwise stated in this report, the existence of hazardous materials, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value estimate is predicted on the assumption that there is no such materials on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.

The appraisal assignment was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.

VOL 1892 PAGE 162

GENERAL WARRANTY DEED

THIS DEED,

CLEARFIELD COUNTY  
ENTERED OF RECORD  
TIME 3:50 PM 12-4-97  
BY Patricia C. Stark  
FEES 16.50  
Karen L. Stark, Recorder

MADE the Fourteenth (14<sup>th</sup>) day of January,  
in the year nineteen hundred and ninety-seven (1997)

BETWEEN JOHN A. PANIGHETTI and CORINDA KAY PANIGHETTI, his wife, of Sandy Township, Clearfield County, Pennsylvania; and JAMES H. PANIGHETTI, single, of Bradford, Pennsylvania, GRANTORS, Parties of the First Part;

A  
N  
D

JOHN A. PANIGHETTI and CORINDA KAY PANIGHETTI, husband and wife, of Sandy Township, Clearfield County, Pennsylvania, as Tenants by the Entireties as to an undivided one-half interest in the subject premises and as Tenants in Common as to the other undivided one-half interest; and JAMES H. PANIGHETTI, single, of Bradford, Pennsylvania, as to an undivided one-half interest in the subject premises and as Tenants in Common as to the remaining undivided one-half interest; GRANTEES, Parties of the Second Part;

WITNESSETH, that in consideration of—ONE and 00/100—

(\$1.00)—Dollar,

in hand paid, the receipt whereof is hereby acknowledged, the said Grantors do hereby grant and convey to the said Grantees,

ALL those certain pieces, parcels or lots of land situate, lying and being in the Township of Sandy, Clearfield County, Pennsylvania, bounded and described as follows, to wit:

THE FIRST THEREOF: BEGINNING on the East side of the Township Road, extension of South Brady Street, at a post on line of a 10 foot alley; thence in a line along the said Township Extension of South Brady Street

55 feet to a post on line of land now or formerly owned by Zilleox; thence along said land now or formerly of Zilleox East 150 feet to a post on land formerly owned by George W. Dickey; thence North along line of land formerly owned by Dickey, 45 feet to a post on line of 10 foot alley, thence West along line of said 10 foot alley, 150 feet to a post at the place of beginning

GRANTING and giving unto the Grantees, their heirs and/or assigns, the free and uninterrupted right to use said 10 foot alley along the full length of the property herein conveyed, and also the right, free of charge to dig, lay and maintain a sewer across the line of the land formerly owned by the said Dickey

BEING the same premises which were conveyed to John A. Panighetti and James H. Panighetti by Deed of Deposit Bank dated January 24, 1992, and recorded in Clearfield County Deeds and Records Book Vol 1446, Page 248, on March 6, 1992.

THE SECOND THEREOF: BEGINNING at a point in Pentz Run, on the East side of South Brady Street; thence by survey of land sold to A. Kranitz, and up Pentz Run the following courses and distances: South 87° 36' East, 55 feet, more or less, to an iron pipe; South 69° 32' East 31.9 feet to an iron pipe; South 41° 59' East 23.3 feet to an iron pipe; South 22° 16' East 99.9 feet to an iron pipe; and South 34° 13' East 36.7 feet to an iron pipe; thence by right of way of the Baltimore and Ohio Railroad, crossing Pentz Run, South 38.8 feet to an iron pipe; thence by land now or formerly of Charles R. Zilleox, North 68° 26' West 82.2 feet to an iron pipe; thence by land now or formerly of Joseph Misiewicz, North 68° 26' West, 150 feet to a spike in the East line of South Brady Street; and thence along the East line of South Brady Street, North 27° 00' East, 120 feet more or less to the place of beginning.

BEING the same premises which were conveyed to John A. Panighetti and James H. Panighetti by Deed of William Reasinger, Jr. and Mildred Reasinger, husband and wife, dated August 9, 1994, and recorded in Clearfield County Deeds and Records Book Vol. 1625, Page 164, on August 12, 1994.

THIS IS A CONVEYANCE FROM GRANTOR, JOHN A. PANIGHETTI, TO HIMSELF, HIS WIFE, AND HIS BROTHER, AND FROM GRANTOR, JAMES H. PANIGHETTI, TO HIMSELF, HIS BROTHER, AND HIS SISTER-IN-LAW AND IS NOT SUBJECT TO TRANSFER TAX.

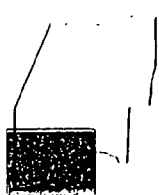
**NATIONAL FLOOD INSURANCE PROGRAM**

**FIRM**  
**FLOOD INSURANCE RATE MAP**

**TOWNSHIP OF  
SANDY,  
PENNSYLVANIA  
CLEARFIELD COUNTY**

**PANEL 25 OF 30**

(SEE MAP INDEX FOR PANELS NOT PRINTED)



PANEL LOCATION

**COMMUNITY-PANEL NUMBER**

**421191 0025 B**

**EFFECTIVE DATE:  
SEPTEMBER 6, 1989**



**Federal Emergency Management Agency**



D

E

JOINS PANEL 0015

127

TOWNSHIP ROAD 394

248 391

ROAD 385

TOWNSHIP ROAD 389

210

TOWNSHIP ROAD 389

TOWNSHIP ROAD 390

TOWNSHIP ROAD 810

ZONE A

CONRAIL

ZONE A

ZONE X

Run

Pentz

783

248

TOWN

210

R-1 - Residential District

<u>Permitted Uses</u>	<u>Special Exceptions</u>
Accessory Structures	Bed and Breakfast (308.24)
Accessory Uses	Churches (308.10)
Essential Services	Conversion Apartments (308.14)
Group Homes	Family Day Care Homes (308.23)
Home Office	Fraternities and Sororities (308.12)
Public Buildings	Home Occupations (308.28)
Public Parks and Playgrounds	Multi-Family Dwellings (308.15)
Single-Family Dwellings	Personal Care Homes (308.22)
	Public Utilities (308.11)
	Schools (308.10)
	Two-Family Dwellings (308.15)

C - Commercial District  
and  
C-U - Commercial Urban District

<u>Permitted Uses</u>	<u>Special Exception</u>
Accessory Uses	Auto Body (308.21)
Accessory Structures	Auto Repair Service Stations (308.21)
Auto Sales	Personal Care Home (308.22)
Banks, including Drive-Through Facilities	Public Utilities (308.11)
Bus Stations	
Commercial Amusement (indoor)	<u>Conditional Uses</u>
Convenience Stores (414)	Shopping Center (308.30)
Eating and Drinking Places (including Drive-Through)	
Essential Services	
Fire Stations	
Funeral Homes	
Home Office	
Home Occupations	
Laundry/Dry Cleaning	
Medical Clinics	
Offices	
Parking Lots or Garages	
Personal Services	
Printing	
Public Buildings	
Residence as a Secondary Use (417)	
Retail Business (NEC)	
Retail Bakeries	
Service Station (414)	
Theaters and Assembly Halls	
Transportation Services	

SECTION 307.10 LOT YARD AND HEIGHT REQUIREMENT TABLE (Continued)

<u>ZONING DISTRICT</u>	<u>Min. Lot* Areas (Sq. Ft.) or Acres</u>	<u>Min. Lot Width (Feet)</u>	<u>Min.¹ Front Yard (Feet)</u>	<u>Min. Side Yard (Feet)</u>	<u>Min. Rear Yard (Feet)</u>	<u>Max.** Height Structure (Feet)</u>	<u>Max. Lot Coverage Percent</u>
C - Commercial	10,000	60	50	10	30	35	65%
CU - Commercial Urban	10,000	60	0	10	30	35	65%
C-H - Commercial Highway	45,000	250	50	20	30	35	40%
I - Industrial	40,000	200	40	20	50	50	40%
CON - Conservation and Recreation	40,000	150	50	30	50	35	20%

\*Parcels lacking public sanitary sewer services must meet all DEP on-lot sewage requirements as set forth by the Township's Sewage Enforcement Officer. Non-residential uses in "R" zones must meet the lot, yard, and area requirements of single-family dwellings.

\*\*For barns and agricultural silos, the height limit is seventy (70) feet (see below).

\*\*\*Must be serviced by public water system and community sanitary sewer facilities.

¹ Corner lots may decrease required front yards on the long dimension by thirty percent (30%).

Note: Special regulations may require different standards than are shown on this table.

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
Jeffrey S. DuBois

November 19, 2001

Toni M. Cherry, Esq.  
Gleason, Cherry & Cherry  
P.O. Box 505  
DuBois, PA 15801-0505

Re: Panighetti vs. Panighetti

Dear Ms. Cherry:

This letter is submitted as a formal proposal that the business property, liquor license and stock be listed for sale with Stemmerich Realty. We would suggest the asking price in the \$115,000 to \$120,000 range. This is based on the appraisal of Provost Realtors, a copy of which I believe has been previously provided to you. Please advise as to your client's willingness to list the property. Because Mr. Panighetti is very anxious to move forward on this matter, we will allow until Friday, November 30, 2001 for your response. If we cannot reach agreement, then I would intend to move forward and ask for Court intervention on this issue.

I look forward to hearing from you at your soonest convenience.

Sincerely,

Matthew B. Taladay

MBT:kam

cc: James Panighetti

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**RULE TO SHOW CAUSE ORDER**

AND NOW, this 19<sup>th</sup> day of December, 2001, upon  
Petition for Special Relief of James Panighetti, Rule is hereby entered  
upon Corinda Kay Panighetti, individually and as personal  
representative of the Estate of John A. Panighetti, to appear and show  
cause why the Petition for Special Relief should not be granted.

Rule Returnable the 14<sup>th</sup> day of January,  
2001, at 2:00 P.m. in the Clearfield County Courthouse,  
Courtroom 1, 230 East Market Street, Clearfield, Pennsylvania.

BY THE COURT:

J.

**FILED**

DEC 19 2001

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

CERTIFICATE OF SERVICE

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

DEC 24 2001  
m j g o l l n o c c  
William A. Shaw  
Prothonotary



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

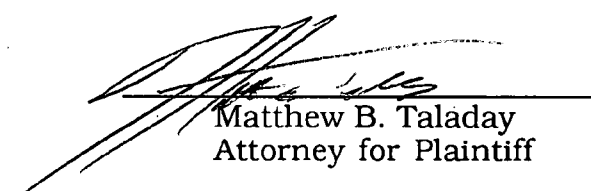
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

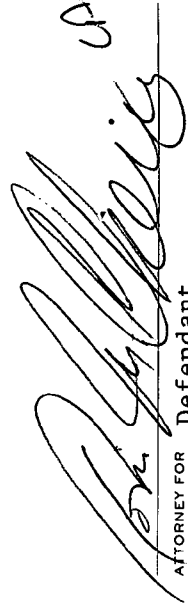
I certify that on the 21st day of December, 2001, a  
certified copy of Plaintiff's Third Supplemental Petition for Special  
Relief and Order of Court was sent via first class mail, postage prepaid,  
to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505



Matthew B. Taladay  
Attorney for Plaintiff

LAW OFFICES  
GLEASON, CHERRY & CHERRY, L.L.P.  
P. O. Box 505  
Du Bois, PENNSYLVANIA 15801-0505  
ONE NORTH FRANKLIN STREET

  
ATTORNEY FOR Defendant



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

: No. 00 - 674 C.D.

: Type of Case: CIVIL ACTION - EQUITY

: Type of Pleading: MOTION FOR  
CONTINUANCE

: Filed on Behalf of: CORINDA KAY  
PANIGHETTI, individually and as  
personal representative of the Estate of  
John A. Panighetti, deceased, Defendant

: Counsel of Record for this Party:

: TONI M. CHERRY, ESQ.  
Supreme Court No.: 30205

: GLEASON, CHERRY AND  
CHERRY, L.L.P.

: Attorneys at Law  
P. O. Box 505  
One North Franklin Street  
DuBois, PA 15801

: (814) 371-5800

**FILED**

JAN 02 2002

William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,	:
Plaintiff	:
	:
vs.	:
	: No. 00 - 674 C.D.
CORINDA KAY PANIGHETTI,	:
individually and as personal	:
representative of the Estate of	:
John A. Panighetti, deceased,	:
Defendant	:

**MOTION FOR CONTINUANCE**

TO THE HONORABLE JOHN K. REILLY, JR., PRESIDENT JUDGE OF SAID COURT:

AND NOW, comes the undersigned, counsel for Defendant, CORINDA KAY PANIGHETTI, and moves your Honorable Court to continue the hearing scheduled for January 14, 2002, at 2:00 p.m. and, in support of which, avers the following:

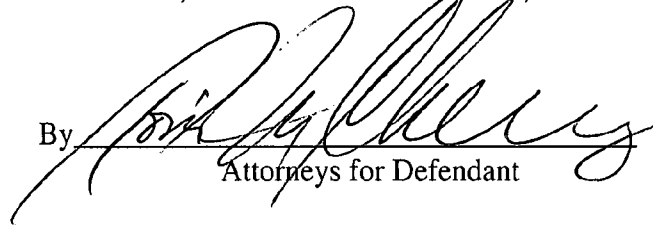
1. That Plaintiff has filed a Third Supplemental Petition for Special Relief with regard to the above-captioned matter.
2. That your Honorable Court has scheduled a hearing on said Petition for January 14, 2002, at 2:00 o'clock p.m.
3. That counsel for Defendant is scheduled to appear for a deposition that same date commencing at 1:00 o'clock p.m.
4. That said deposition has been continued twice before and cannot be rescheduled a third time as both parties have had to take time from work to appear for said deposition.

WHEREFORE, the undersigned respectfully requests your Honorable Court for a continuance of the hearing scheduled for Monday, January 14, 2002, at 2:00 o'clock p.m. to a date and time convenient for all parties.

Respectfully submitted,

GLEASON, CHERRY AND CHERRY, L.L.P.

By

A handwritten signature in cursive script, likely belonging to an attorney, is written over a horizontal line.

Attorneys for Defendant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

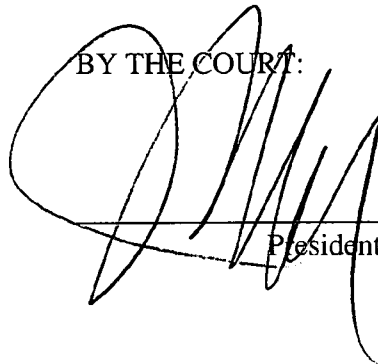
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No. 00 - 674 C.D.

**ORDER**

AND NOW, this 4<sup>th</sup> day of January, 2002, in consideration of the foregoing  
Motion and the reasons therefor, a continuance of the hearing scheduled for January 14, 2002,  
at 2:00 o'clock p.m., is hereby granted.

BY THE COURT:



President Judge

**FILED**

JAN 07 2002  
09:48/1cc atty Cherry  
William A. Shaw  
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

JAMES H. PANIGHETTI,

Plaintiff

vs.

CORINDA KAY PANIGHETTI,

individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,

Defendant

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No. 00 - 674 C.D.

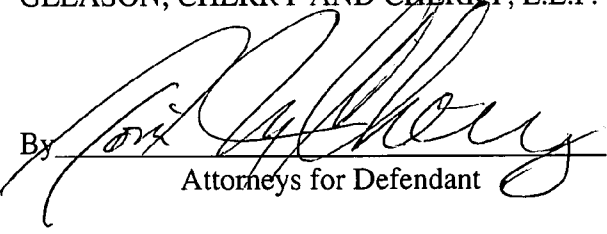
**CERTIFICATE OF SERVICE**

I hereby certify that on this 31<sup>st</sup> day of December, 2001, a true and correct copy of Defendant's Motion for Continuance was served upon counsel for Plaintiff by mailing the same to him by United States First Class Mail, Postage Prepaid, by depositing the same in the United States Post Office at DuBois, Pennsylvania, addressed as follows:

MATTHEW B. TALADAY, ESQ.  
Hanak, Guido and Taladay  
Attorneys at Law  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

GLEASON, CHERRY AND CHERRY, L.L.P.

By

  
Attorneys for Defendant

Dated: December 31, 2001

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**FILED**

APR 18 2002

0/10/20/04

William A. Shaw  
Prothonotary

4 CEN

TO

ATTY

**ORDER OF COURT**

AND NOW, this 18 day of April, 2001,

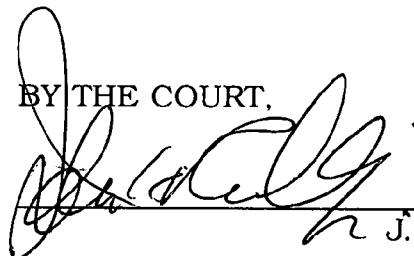
upon Petition of James H. Panighetti for special relief and opportunity  
for hearing, this Court hereby ordered and decreed as follows:

(a) The real estate, liquor license, assets and business  
collectively known as J.J.'s Tavern shall be listed for sale with  
Stemmerich Realty at a ~~minimum~~ asking price of  
\$115,000.00.

(b) The parties shall execute all necessary documents  
with regard to list, market and convey the assets above noted.

(c) Proceeds from the sale of real estate shall be held in  
escrow by Prothonotary of Clearfield County in an interest bearing account  
pending  
outcome of the court action above captioned. The Court shall maintain  
continuing jurisdiction to assure compliance with this Order.

BY THE COURT,

  
R. J.

CPX

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Petitioner

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

: CIVIL ACTION - EQUITY  
:  
: No. 00-674-CD  
:  
: Type of pleading:  
:  
: FOURTH SUPPLEMENTAL  
: REQUEST FOR SPECIAL RELIEF  
:  
: Filed on behalf of:  
:  
: PETITIONER  
:  
: Counsel of record for this  
: party:  
:  
: Matthew B. Taladay, Esq.  
: Supreme Court No. 49663  
: Hanak, Guido and Taladay  
: 498 Jeffers Street  
: P. O. Box 487  
: DuBois, PA 15801  
:  
: 814-371-7768

FILED

OCT 21 2003

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,	:	
Petitioner	:	
	:	
vs.	:	No. 00-674-CD
	:	
CORINDA KAY PANIGHETTI,	:	
individually and as personal	:	
representative of the Estate of	:	
John A. Panighetti, deceased,	:	
Respondent	:	

**PLAINTIFF'S FOURTH  
SUPPLEMENTAL PETITION FOR SPECIAL RELIEF**

AND NOW, comes the Petitioner, James H. Panighetti, by his attorneys, Hanak, Guido and Taladay, and hereby submits the within Petition for Special Relief averring as follows:

1. By Order of Court dated April 18, 2002, the parties entered into a Real Estate Listing Agreement with Stemmerich Realty, listing the property known as J.J.'s Bar for sale at an asking price of \$115,000.00.

2. The property has been listed and actively marketed since July of 2002. Numerous offers of sale have been received. All have been unacceptable to the Defendant.

3. The listing realtor, Stemmerich Realty, has received a firm offer to purchase the premises at the purchase price of \$80,000.00. This was related to counsel for Plaintiff and counsel for Defendant by fax correspondence dated September 19, 2003, which is attached hereto as Exhibit "A".



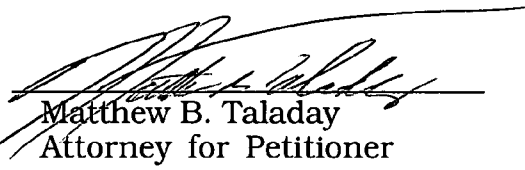
4. By correspondence dated September 19, 2003, S. Casey Bowers, as counsel for Plaintiff, requested Defendant's response to the offer of sale at the proffered \$80,000.00 purchase price. Copy of correspondence dated September 19, 2003 is attached hereto as Exhibit "B". As of October 6, 2003, no response to this correspondence had been received and an additional letter was forwarded to Defendant's counsel requesting Defendant's position with regard to this offer. Copy of letter dated October 6, 2003 is attached hereto as Exhibit "C". As of this Petition, no response has been received.

5. Plaintiff believes the offer to purchase the premises and liquor license for the price of \$80,000.00 is fair and reasonable, and hereby petitions this Honorable Court for a rule to be issued upon Defendant to show cause why the premises, contents and liquor license comprising the business known as J.J.'s Bar should not be sold to the offerer for the sum of \$80,000.00, and thereafter the issuance of an Order of Court mandating such sale.

WHEREFORE, it is respectfully requested that the within Petition for Special Relief be granted.

HANAK, GUIDO AND TALADAY

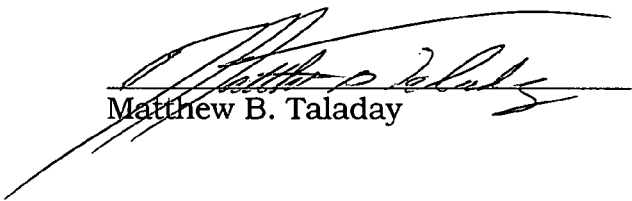
By

  
Matthew B. Taladay  
Attorney for Petitioner

**VERIFICATION**

I, Matthew B. Taladay, hereby verify that the statements contained in the foregoing PETITION are correct to the best of my personal knowledge or information and belief based on information provided to me and I am authorized to make this verification on behalf of Petitioner, James H. Panighetti, because of my position as counsel of record.

October 20, 2003

  
Matthew B. Taladay



150 West DuBois Avenue • DuBois, PA 15801  
Office: (814) 375-8855 • Fax: (814) 371-7145

## FAX TRANSMITTAL SHEET

DATE: September 19, 2003PAGES SENT: 1FAX NUMBER: 371-1974 and 371-0936

(including this sheet)

TO: CASEY BOWERS & TONI CHERRYFROM: MARLENERE: J. J.'S BAR

MESSAGE: Mr. Maietta has countered back with \$80,000.00 and has  
indicated this is his final offer. Please advise.

IF YOU DID NOT RECEIVE ALL OF THE PAGES IN GOOD  
CONDITION, PLEASE CALL MARLENE AT (814) 375-8855

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
S. Casey Bowers

September 19, 2003

Toni M. Cherry, Esq.  
Gleason, Cherry and Cherry  
P. O. Box 505  
DuBois, PA 15801

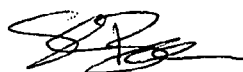
Re: Proposed Sale of J J's Bar

Dear Toni:

Mr. Panighetti remains unwilling to accept either of the settlement agreements that you proposed. With that said, Mr. Panighetti is willing to sell the bar and all related assets to Mr. Maietta for the purchase price of \$80,000.00 as per the terms of Mr. Maietta's last counteroffer sent by fax to our offices on September 19, 2003.

Kindly consult with your client and advise.

Sincerely,



S. Casey Bowers

SCB/bab  
cc: James H. Panighetti

**HANAK, GUIDO and TALADAY**  
**Attorneys at Law**

Robert M. Hanak  
Anthony S. Guido  
Matthew B. Taladay

Telephone: (814) 371-7768  
Fax: (814) 371-1974

498 Jeffers Street  
P.O. Box 487  
DuBois, PA 15801

Nicole Hanak Bankovich  
S. Casey Bowers

October 6, 2003

Toni M. Cherry, Esq.  
Gleason, Cherry and Cherry  
P. O. Box 505  
DuBois, PA 15801

Re: Proposed Sale of J J's Bar

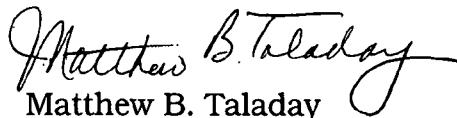
Dear Toni:

By my telephone call of October 1, 2003, I related to you that there is a firm offer for J J's Bar at the purchase price of \$80,000.00. My client wishes to accept this offer, and we need your client's prompt response. The buyer is considering other property and therefore, it is imperative to move quickly so as not to lose the sale.

Please immediately contact your client and get back to me with her position.

I look forward to hearing from you.

Sincerely,

  
Matthew B. Taladay

MBT/bab  
cc: James H. Panighetti  
Marlene Duttry, Stemmerich

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

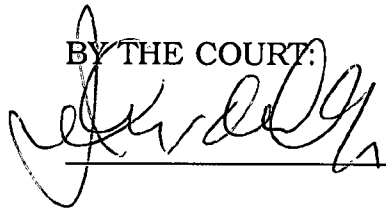
CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**RULE TO SHOW CAUSE ORDER**

AND NOW, this 21 day of Oct, 2003,  
upon Petition for Special Relief filed by Plaintiff, James Panighetti,  
Rule is hereby entered upon Corinda Kay Panighetti, individually and  
as personal representative of the Estate of John A. Panighetti, to  
appear and show cause, if any, why the Petition for Special Relief  
should not be granted.

Rule Returnable by Hearing the 7 day of  
November, 2003, at 2:30 P.m. in the Clearfield  
County Courthouse, Courtroom 1, 230 East Market Street,  
Clearfield, Pennsylvania.

BY THE COURT:

  
J.

FILED


OCT 21 2003

William A. Shaw  
Prothonotary/Clerk of Courts

FILED

Oct 21 2003

William A. Shaw  
Prothonotary/Clerk of Courts

ICC Amy Taladay  
OR  


IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Petitioner

vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Respondent

**ORDER OF COURT**

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2003,  
upon notice and opportunity for hearing,

IT IS HEREBY ORDERED AND DECREED that Plaintiff's  
Fourth Petition for Special Relief is granted. The building, contents  
and liquor license comprising the business known as J.J.'s Bar will be  
offered for sale at the selling price of \$80,000.00. The parties hereto  
will promptly sign all documents, including but not limited to,  
agreements of sale, deed, liquor license transfer application, and all  
other documents to effectuate the sale and transfer of said asset. The  
proceeds from any sale of assets shall be placed in escrow with the  
Court pending final disposition of the above captioned action.

BY THE COURT,

\_\_\_\_\_  
J.



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CIVIL ACTION - EQUITY

No. 00-674-CD

Type of pleading:

CERTIFICATE OF SERVICE

Filed on behalf of:

PLAINTIFF

Counsel of record for this  
party:

Matthew B. Taladay, Esq.  
Supreme Court No. 49663  
Hanak, Guido and Taladay  
498 Jeffers Street  
P. O. Box 487  
DuBois, PA 15801

814-371-7768

**FILED**

**OCT 23 2003**

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

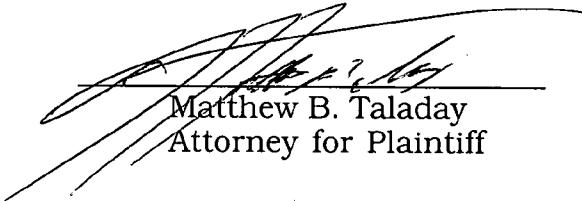
No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

CERTIFICATE OF SERVICE

I certify that on the 22nd day of October, 2003, a certified copy of Plaintiff's Fourth Supplemental Petition for Special Relief and Order of Court was sent via first class mail, postage prepaid, to the following:

Toni M. Cherry, Esq.  
Attorney for Defendant  
Gleason, Cherry & Cherry, P.C.  
P. O. Box 505  
DuBois, PA 15801-0505



Matthew B. Taladay  
Attorney for Plaintiff

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

No. 00-674-CD

FILED

NOV 07 2003

William A. Shaw  
Prothonotary/Clerk of Courts

ORDER

AND NOW, this 7 day of November, 2003, upon  
stipulation and agreement of the parties,

IT IS HEREBY ORDERED AND DECREED as follows:

1. The real estate, liquor license, business equipment and assets (excluding liquor stock), known as J.J.'s Bar shall be offered for sale to the highest bidder, with a minimum sale price of \$85,000.00. The liquor stock shall be transferred to Purchaser at Sellers' cost at time of closing.
2. Stemmerich Realty, agents for the Sellers, shall accept open bids until 9:00 a.m., Wednesday, November 26, 2003. Until this time, any prospective bidder, upon inquiry, shall be advised of the current high bid. Sealed bids shall be accepted in the offices of Stemmerich Realty until 3:00 p.m. on Wednesday, November 26, 2003. At this time, sealed bids shall be reviewed and a high bidder

determined. Either party to this action or their representative may be present to witness the opening of the bids.

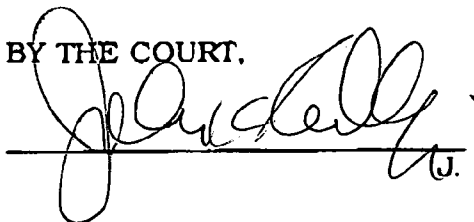
3. The parties shall promptly enter into and execute Agreement of Sale and all other documents necessary to effectuate the sale and transfer of assets to the high bidder, including, but not limited to, liquor license application, Agreement of Sale, tax clearance requests, and any other necessary documentation.

4. Financing contingency clause of the Agreement of Sale shall provide for the financing of no more than 80% of the purchase price and shall have a financing commitment date of no more than 30 days from contract date, which contingency shall be strictly enforced.

5. In the event that the high bidder fails to comply with all terms and conditions of the Agreement of Sale, including, but not limited to the financing contingency, Stemmerich Realty, as agent for the parties is authorized to accept the next highest bid, equal to or greater than \$85,000.00.

6. The parties shall perform all acts necessary to effectuate and consummate any transaction undertaken in accordance with this Order.

BY THE COURT,

A handwritten signature in dark ink, appearing to be "J. J. Taladay", is written over a horizontal line. The signature is fluid and cursive.

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION

JAMES H. PANIGHETTI,  
Plaintiff

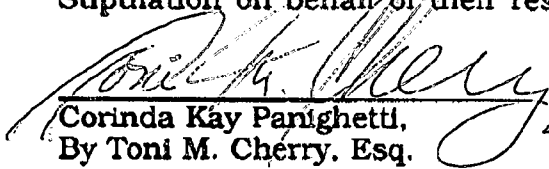
vs.

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate of  
John A. Panighetti, deceased,  
Defendant

STIPULATION

The parties, by their undersigned counsel, in lieu of  
hearing on Plaintiff's Fourth Supplemental Petition for Special Relief,  
hereby stipulate and agree to entry of the above Order of Court and  
represent that they are expressly authorized to enter into this  
Stipulation on behalf of their respective represented parties.

  
Corinda Kay Panighetti,  
By Toni M. Cherry, Esq.

  
James H. Panighetti,  
By Matthew B. Taladay, Esq.

FILED

<sup>10</sup> 03:28 ~~61~~  
NOV 07 2003

2cc Atty Taladay  
2cc Atty T. Cherry

William A. Shaw  
Prothonotary/Clerk of Courts

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL DIVISION

JAMES H. PANIGHETTI

vs.

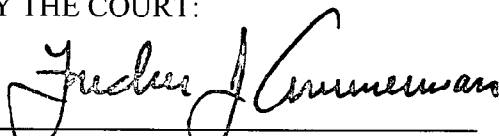
CORINDA KAY PANIGHETTI, al

:  
:  
: No. 00-674-CD  
:  
:

**ORDER**

AND NOW, this 8th day of October, 2004, it is the Order of the Court that a status conference in the above-captioned matter has been scheduled for **Monday, November 22, 2004 at 10:00 A.M.** in Courtroom No. 1, Clearfield County Courthouse, Clearfield, PA.

BY THE COURT:

  
FREDRIC J. AMMERMAN  
President Judge

FILED EGK  
100 atty + Cherry  
100 atty + today  
OCT 08 2004

William A. Shaw  
Prothonotary

CA

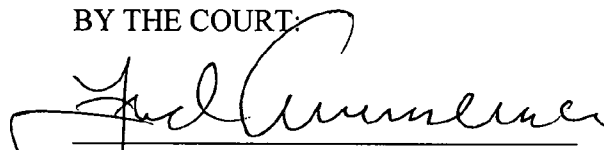
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
CIVIL DIVISION

JAMES H. PANIGHETTI :  
 :  
 :  
 vs. : No. 00-674-CD  
 :  
 :  
 CORINDA KAY PANIGHETTI, al :

**ORDER**

AND NOW, this 22 day of November, 2004, following status  
conference with counsel and the Court, it is the Order of the Court that the Court  
Administrator is directed to place this case on the Winter 2005 Non-Jury Trial List.

BY THE COURT:

  
FREDRIC J. AMMERMAN  
President Judge

FILED <sup>icc</sup>  
12:03 PM  
NOV 22 2004  
William A. Shaw  
Prothonotary/Clerk of Courts  
T. Cherry  
(CIA envelopes)



CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

NO. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative for the Estate of  
JOHN A. PANIGHETTI, deceased,  
Defendant

ORDER

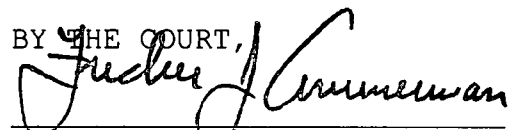
NOW, this 21st day of January, 2005, following Pre-Trial Conference among the Court and counsel; upon the request of counsel for both parties in that it is agreed that the parties' 2004 income tax return is required in order to proceed to trial, it is the ORDER of this Court that the case be and is hereby continued until the Spring Term of Court in Clearfield County. The Court Administrator is directed to list the matter for trial for the Spring Call of the Civil List.

**FILED** <sup>64</sup>  
D 9:24 AM 2005  
200 atty to be made

JAN 26 2005

William A. Shaw  
Prothonotary

BY THE COURT,



FREDRIC J. AMMERMAN  
President Judge

GA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

JAMES H. PANIGHETTI,  
Plaintiff

vs.

CORINDA KAY PANIGHETTI,  
individually and as personal representative  
of the Estate of JOHN A. PANIGHETTI,  
deceased,

Defendant

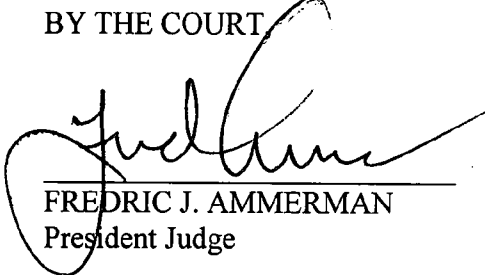
NO. 00-674-CD

**ORDER**

NOW, this 22<sup>nd</sup> day of April, 2005, following Pre-Trial Conference with counsel for the parties and the Court, it is the ORDER of this Court as follows:

1. Non-Jury Trial is scheduled for one (1) day, on the 6<sup>th</sup> day of July, 2005, beginning at 9:00 a.m. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT

  
FREDRIC J. AMMERMAN  
President Judge

(64)

**FILED**  
014'0061  
APR 22 2005

William A. Shaw  
Prothonotary/Clerk of Courts

*Attys: Taladay  
T. Cherry*

CA

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

JAMES H. PANIGHETTI

-vs-

No. 00-674-CD

CORINDA KAY PANIGHETTI,  
individually and as personal  
representative of the Estate  
of JOHN A. PANIGHETTI,  
deceased

O R D E R

NOW, this 6th day of July, 2005, following the conclusion of Civil Non-Jury Trial, it is the ORDER of this Court that counsel for both parties supply the Court with appropriate brief within no more than thirty-five (35) days from this date.

BY THE COURT,



President Judge

FILED<sup>®</sup> 200 Atty's.  
012:54  
JUL 07 2005 T. Cherry

William A. Shaw  
Prothonotary/Clerk of Courts

Taladay

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

JAMES H. PANIGHETTI :  
VS. : NO. 00-674-CD  
CORINDA KAY PANIGHETTI, ind. :  
and as personal representative :  
of the Estate of JOHN A. :  
PANIGHETTI, deceased :

O R D E R

NOW, this 10th day of August, 2005, upon agreement of the parties, it is the ORDER of this Court that the date by which counsel is to supply briefs to this Court is hereby extended until August 19, 2005.

BY THE COURT,



President Judge

**FILED**

0/2:54 um  
AUG 11 2005

ice m. Taladay Atty  
T. Cherry Atty  
CW

William A. Shaw  
Prothonotary

**IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA**  
**CIVIL DIVISION**

JAMES H. PANIGHETTI,  
 Plaintiff,

No. 00-674 C.D.

v.

CORINDA KAY PANIGHETTI,  
 individually and as personal  
 representative of the Estate of  
 John A. Panighetti, deceased,  
 Defendant.

**FILED**  
 09/15/05  
 SEP 20 2005  
 William A. Shaw  
 Prothonotary/Clerk of Courts  
*cc: [unclear]*  
*Taladay*  
*T. Cherry*

**ORDER**

NOW, this 15<sup>th</sup> day of September, 2005, following non-jury trial relative to the above entitled action, it is the FINDING and ORDER of this Court as follows:

1) The Court finds the amount of \$64,662.24 is held in escrow subsequent to the sale of real estate and additional assets related to "JJ's Bar and Grill." The assets in question consist of real estate and building and partnership assets.

2) The Court hereby assigns value of the real estate at \$25,000.00. The Court further finds that the real estate was removed as a partnership asset as a result of the December 4, 1997 conveyance. The parties shall each receive \$12,500.00, in accordance with the equal portion each held in the property as tenants in common.

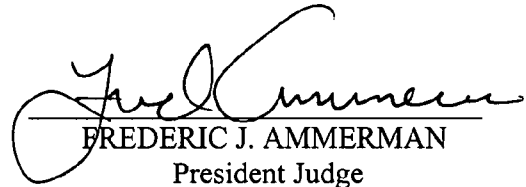
3) In regard to the remaining partnership assets, the Court finds that the original partnership agreement, which provided that the Plaintiff and decedent had a 50%- 50% ownership interest, was amended by the actions of the parties to become a 75%- 25% allocation in favor of the Plaintiff. Therefore, the value of the remaining partnership assets in the amount of \$39,662.24 shall be distributed 75% to Plaintiff and 25% to Defendant.

4) The Court hereby finds that the following debt of the partnership be paid prior to distribution from the remaining partnership assets. Pursuant to Order of the Court dated April 16, 2001 the Plaintiff received the remaining balance of Deposit Bank checking account No. 0622517879 as partial reimbursement of business expenses. \$3,235.34 is the amount remaining to fully reimburse the Plaintiff. The Court orders that the \$3,235.34 be paid to Plaintiff prior to distribution of the amount reflected as the remaining partnership assets.

5) The Court hereby denies the reimbursement request by the Plaintiff for \$4,700.00 for accounting and bookkeeping services. Pursuant to Order of the Court dated, October 12, 2000 the Plaintiff was permitted to retain an accountant at his own expense for maintaining timely and accurate accounting records.

6) The distribution shall be made according to the figures set forth in "Schedule A." as attached hereto and incorporated herein.

By the Court:

  
FREDERIC J. AMMERMAN  
President Judge

## SCHEDULE A- DISTRIBUTION

\$25,000.00	Real Estate and Building
+ 39,662.24	Partnership Assets
\$64,662.24	Total Sale Proceeds

### Real Estate and Building

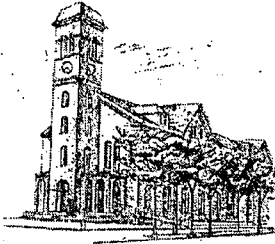
\$12,500.00	50% share to be distributed to Plaintiff
\$12,500.00	50% share to be distributed to Defendant

### Partnership Assets

\$39,662.24	Partnership Assets
- 3,235.34	Remaining Amount due Plaintiff for Business Expense Reimbursement
\$36,426.90	Net Distribution Proceeds

### Partnership Asset Distribution

\$27,320.18	75% share to be distributed to Plaintiff
\$9,106.72	25% share to be distributed to Defendant



## Clearfield County Office of the Prothonotary and Clerk of Courts

**William A. Shaw**  
Prothonotary/Clerk of Courts

**David S. Ammerman**  
Solicitor

**Jacki Kendrick**  
Deputy Prothonotary

**Bonnie Hudson**  
Administrative Assistant

To: All Concerned Parties

From: William A. Shaw, Prothonotary

Date: September 19, 2005

Over the past several weeks, it has come to my attention that there is some confusion on court orders over the issue of service. To attempt to clear up this question, from this date forward until further notice, this or a similar memo will be attached to each order, indicating responsibility for service on each order or rule. If you have any questions, please contact me at (814) 765-2641, ext. 1331. Thank you.

Sincerely,

William A. Shaw  
Prothonotary

\_\_\_\_\_ You are responsible for serving all appropriate parties.

☒ The Prothonotary's office has provided service to the following parties:

☒ Plaintiff(s)/Attorney(s)

☒ Defendant(s)/Attorney(s)

\_\_\_\_\_ Other

\_\_\_\_\_ Special Instructions: