

HAROLD B. RICE,	:	IN THE COURT OF COMMON PLEAS OF
	:	LYCOMING COUNTY, PENNSYLVANIA
Plaintiff/Appellee	:	
	:	
vs.	:	NO. 04-00,225
	:	
COMPRO DISTRIBUTING, INC.,	:	
t/d/b/a TC CONSTRUCTION &	:	
DEVELOPMENT CO. and	:	
LYCOMING COUNTY TAX CLAIM	:	
BUREAU	:	
Defendants/Appellants	:	1925(a) OPINION

Date: August 16, 2005

**OPINION IN SUPPORT OF THE ORDER OF JUNE 24, 2005 IN COMPLIANCE
WITH RULE 1925(a) OF THE RULES OF APPELLATE PROCEDURE**

Appellant Compro Distributing, Incorporated, t/d/b/a TC Construction & Development Company, has appealed this court's June 24, 2005 order. The court determined that the Lycoming County Tax Claim Bureau did not exercise reasonable efforts to discover the whereabouts of Appellee Harold B. Rice and did not provide him with adequate notice of the tax sale. Based upon this determination, the court set aside the tax sale where Appellant Compro Distributing purchased property owned by Appellee Harold B. Rice.

On July 25, 2005, Compro Distributing filed a Notice of Appeal. On July 26, 2005, the court issued an order in compliance with Pa.R.A.P. 1925(b) directing Compro Distributing to file a Concise Statement of Matters Complained of on Appeal within fourteen days of notice of the order. Compro Distributing filed its Statement of Matters on March 4, 2005.

The court has reviewed the Statement of Matters. The court's opinion of June 24, 2005 in support of the order issued that date addresses the issues raised in the Statement of

Matters. Accordingly, the court's June 24, 2005 order should be affirmed and the appeal dismissed.

BY THE COURT,

William S. Kieser, Judge

cc: Fred A. Holland, Esquire
Peter Burchanowski, Esquire
James D. Casale, Esquire
Judges
Christian Kalas, Esquire
Gary L. Weber, Esquire (Lycoming Reporter)