

Court of Common Pleas of Philadelphia County  
Orphans' Court Division  
**Cover Sheet**

| FOR COURT USE ONLY  |                   |
|---|-------------------|
| ASSIGNED TO JUDGE   | **UNKNOWN JUDGE** |
| CONTROL NO.   | 241749            |
| Responding parties must include this number on all filing |                   |

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| NAME OF ESTATE<br>ST. IGNATIUS NURSING HOME, A NONPROFIT CORPORATION, NON F  |  | ORPHANS' COURT NUMBER<br>202400508NP<br>E-Filing Number: 2404065634  |
| TYPE OF ESTATE<br><input type="checkbox"/> Decedent's Estate <input type="checkbox"/> Trust Inter Vivos <input type="checkbox"/> Testamentary Trust <input type="checkbox"/> Incapacitated Person <input type="checkbox"/> Minor<br><input type="checkbox"/> Principal (power of attorney) <input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> Other (specify) _____ |  |  |
| FILING PARTY'S RELATIONSHIP TO ESTATE<br>NON PROFIT CORPORATION  |  |  |
| PLEADING OR DOCUMENT FILED<br>PETITION   |  |  |
| NAME OF FILING PARTY (NOT COUNSEL FOR THE PARTY)<br>ST. IGNATIUS NURSING HOME, A NONPROFIT CO  |  | ADDRESS<br>, XX  |
| <b>ATTORNEYS MUST CHECK ONE BOX</b><br><b>TO THE CLERK OF ORPHANS' COURT:</b><br><input checked="" type="checkbox"/> Kindly enter my appearance on behalf of <input type="checkbox"/> I have entered my appearance on behalf of<br>ST. IGNATIUS NURSING HOME, A NONPROFIT CORPORATION , ST. IGNATIUS NURSING HOME, A NONPROFI...   |  |  |
| NAME OF FILING ATTORNEY OR PARTY<br>MARK L. MATTIOLI   |  | ADDRESS<br>POST & SCHELL, P.C.<br>1717 ARCH ST<br>1717 ARCH STREET, 24TH FLOOR<br>PHILADELPHIA PA 19103  |
| PHONE NUMBER<br>(215) 587-1113   | FAX NUMBER<br>(215) 587-1113   |  |
| SUPREME COURT IDENTIFICATION NO.<br>57665  | E-MAIL ADDRESS<br>mmattioli@postschell.com   |  |
| SIGNATURE OF FILING ATTORNEY OR PARTY<br>MARK MATTIOLI   | DATE SUBMITTED<br>Monday, April 29, 2024, 10:46 am   |  |
| OTHER PARTIES (Additional parties will be listed on next page if necessary)  |  |  |
| <b>FILED</b><br>Date <u>04/29/24</u><br><b>ORPHANS' COURT FEE PAID</b><br>\$ <u>90.25</u><br>Per <u>Kim M. French</u>  |  |  |
| Is notice required?<br>No<br><input checked="" type="radio"/> Yes. Copy of notice attached to pleading.<br>Date of Notice: <u>04/26/24</u><br>Yes. All joinders are attached.  | If Citation is requested:<br>1. Was Citation against Respondent previously issued?    Yes <input type="radio"/> No <input checked="" type="radio"/><br>2. If yes, date of service: _____ | Has another petition been decided in this case?    Yes <input type="radio"/> No <input checked="" type="radio"/><br>Is another petition pending?    Yes <input type="radio"/> No <input checked="" type="radio"/><br>If yes, identify the Judge: _____ |

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

IN RE: SAINT IGNATIUS NURSING HOME, : Case No.  
A NONPROFIT CORPORATION :  
: Petition for Order Pursuant to  
: 15 Pa. C.S. § 5547(b) Approving Sale

**DECREE**

**AND NOW**, this \_\_\_\_ day of \_\_\_\_\_, 2024, upon consideration of the Petition for Order Pursuant to 15 Pa. C.S. § 5547(b) Approving Sale, and any response thereto, it is hereby **ORDERED** and **DECREED** that said Petition of Saint Ignatius Nursing Home, a Pennsylvania nonprofit corporation, is **GRANTED**, as follows:

1. The sale of the property located at 4401 Haverford Avenue, Philadelphia, Pennsylvania, to 4401 Haverford Avenue LLC, pursuant to the Purchase and Sale Agreement and Operations Transfer Agreement dated August 28, 2023, as amended October 16, 2023, and as amended April 18, 2024 (collectively, the “PSA/OTA”), as set forth in detail in the Petition, is **APPROVED**;
2. The sale of operations and the assets of the nursing home owned by Saint Ignatius Nursing Home d/b/a St. Ignatius Nursing & Rehab Center to 4401 Haverford Avenue OPCO LLC pursuant to the PSA/OTA is **APPROVED**, subject to the final approval of the Pennsylvania Department of Health;
3. It is **ORDERED** that any and all net proceeds from the sale of the real property (including the St. Ignatius Nursing & Rehab Center) and the operations of the St. Ignatius Nursing & Rehab Center pursuant to the PSA/OTA shall remain with

Saint Ignatius Nursing Home, a Pennsylvania nonprofit corporation, and administered and distributed in accordance with such entity's charitable purposes;

4. In the event that Saint Ignatius Nursing Home receives any bequests, devises, trusts, or gifts for "St. Ignatius Nursing & Rehab Center", or other restrictions related to the operations of a nursing home which vest post-closing, those funds will vest with Saint Ignatius Nursing Home to be used in furtherance of its charitable purposes, or to St. Ignatius Community Services following Saint Ignatius Nursing Home's dissolution;
5. The Court **APPROVES** the transfer of approximately \$6,000,000 from the proceeds of the sale of St. Ignatius Nursing & Rehab Center under the *cy pres* doctrine to St. Ignatius Community Services, and the remaining funds upon the dissolution of Saint Ignatius Nursing Home; and
6. The Court **FINDS** that the sale and use of the assets of St. Ignatius Nursing & Rehab Center, a Pennsylvania nonprofit corporation, as described in the Petition, do not constitute a diversion of charitable property donated, granted, or devised in violation of 15 Pa. C.S. § 5547(b).

BY THE COURT:

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J.

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

IN RE: SAINT IGNATIUS NURSING HOME, : Case No.  
A NONPROFIT CORPORATION :  
: Petition for Order Pursuant to  
: 15 Pa. C.S. § 5547(b) Approving Sale

**NOTICE TO PLEAD**

**To the Parties in Interest:**

**You are hereby notified to file a written response to this Petition within twenty (20) days from the date of notice or on or before the date when the pleading is to be filed, whichever is later, or the Court may deem that you have no objection to the relief requested therein and may grant such relief without further notice to you.**

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

IN RE: SAINT IGNATIUS NURSING HOME, : Case No.  
A NONPROFIT CORPORATION :  
: Petition for Order Pursuant to  
: 15 Pa. C.S. § 5547(b) Approving Sale

**TO THE HONORABLE JUDGES OF SAID DIVISION:**

Saint Ignatius Nursing Home (“Petitioner” or “Saint Ignatius”) d/b/a St. Ignatius Nursing & Rehab Center (“STINRC” or the “Facility”), a Pennsylvania nonprofit corporation, by and through its undersigned counsel, avers the following:

**I. PARTIES**

1. Petitioner is a Pennsylvania nonprofit corporation and the licensee and fee simple owner of STINRC. The Facility is located at 4401 Haverford Avenue, Philadelphia, Pennsylvania 19104.

2. As set forth in the Amended and Restated Articles of Incorporation, Saint Ignatius’ charitable purposes include, *inter alia*, providing and conducting a healthcare facility ministering to the needs, spiritual and corporal, of those persons who, by reason of age, illness or other cause, require residential, intermediate or skilled care and the services of religious, social, medical and related professions in accordance with the precepts of the Roman Catholic Church, the Ethical and Religious Directives for Catholic Health Care Services, and the Felician/Franciscan tradition.<sup>1</sup> (*See* Amended and Restated Articles of Incorporation attached as Exhibit A.)

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<sup>1</sup> Saint Ignatius’ charitable purposes are: (a) to provide and conduct a healthcare facility ministering to the needs, spiritual and corporal, of those persons who, by reason of age, illness or other cause, require residential, intermediate or skilled care and the services of religious, social, medical and

3. Saint Ignatius is a Pennsylvania church-related not-for-profit corporation whose sole member is Felician Services, Inc. (“Felician Services”) and whose sponsor is the Felician Sisters of North America (“Felician Sisters”) under Our Lady of Hope Province.

4. Saint Ignatius is the licensee and fee simple owner of STINRC, a 176-bed long term-care facility licensed by the Pennsylvania Department of Health (“DOH”), and a certified provider in both the Medicare and Medicaid programs.

5. In addition to owning STINRC, Saint Ignatius, as part of its charitable mission, is the General Partner of St. Ignatius Senior Housing I, LP d/b/a Angela Court 1, and the General Partner of Angela Housing Services, which is the General Partner of St. Ignatius Senior Housing II, LP d/b/a Angela Court 2. Angela Court 1 and Angela Court 2 (collectively, “Angela Court”) are located at 4400 Fairmont Avenue, Philadelphia, Pennsylvania and provide 121 apartments that serve low-income elderly and persons with disabilities.

6. St. Ignatius Community Services (“SICS”) is a Pennsylvania nonstock, nonprofit member corporation established by Felician Services in January 2023, and was created initially to buy-out the original investment limited partners of Angela Court and to continue the Felician

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related professions in accordance with the precepts of the Roman Catholic Church, the Ethical and Religious Directives for Catholic Health Care Services, and the Felician/Franciscan tradition; (b) to carry on such other activities and programs related to the promotion of health and the rendering of care to aging and elderly persons that in the opinion of the Board of Directors may be justified by the facilities, personnel, funds and other requirements that are or can be made available; (c) to foster the development and management of low income housing with supportive services for the elderly; (d) to acquire, lease, construct, own, operate and maintain any buildings and premises, which may be necessary to carry out the purposes herein set forth; and (e) to engage in any other lawful act or activity for which corporations may be organized under the NCLP, and by virtue of such statement, all lawful acts and activities shall be within the purposes of Saint Ignatius, except for express limitations, if any, contained in the Amended and Restated Articles of Incorporation (the "Articles of Incorporation"), and subject to the principles, tenets, and Canon Law of the Roman Catholic Church and the Constitutions of the Congregation of the Sisters of St. Felix of Cantalice.

Sisters' charitable purposes and legacy of health and wellness services, community services, affordable housing and related supportive services for low-income elderly in West Philadelphia.<sup>2</sup>

7. SICS is a charitable organization pursuant to Section 501(c)(3) of the Internal Revenue Service Code, as a subordinate organization pursuant to a group exemption issued to the United States Conference of Catholic Bishops. (*See* Notice of Acceptance of Group Ruling, Exhibit C.)

8. On or about April 1, 2023, SICS replaced the original investor limited partners in St. Ignatius Senior Housing I, LP and St. Ignatius Senior Housing II, LP to allow Petitioner (Saint Ignatius) to become the sole member of Francis Housing Services, which is the general partner of Francis House on Fairmount LP d/b/a Francis House, a 60-apartment complex located at 4460 Fairmount Avenue, Philadelphia, Pennsylvania.

9. Saint Ignatius has determined that its continued ownership and operation of the Facility is no longer feasible. It plans to transfer the operations of the Facility and the ownership of the real estate upon which the Facility is located. Although it plans to exit the nursing home industry, Saint Ignatius will continue to operate for a period of time as addressed below as a going concern, consistent with its charitable purpose, including but not limited to providing

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<sup>2</sup> SICS' charitable purposes are consistent with those of Saint Ignatius. As set forth in SICS' Articles of Incorporation, it is formed pursuant to the NCLP and is organized and shall be operated exclusively for religious, charitable, and educational purposes within the meaning of Sections 170(c)(2) and 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States federal tax law (the "Code"). The specific purposes for which the Corporation is formed are: (a) to provide and conduct a facility ministering to the needs, spiritual and corporal, of those persons who, by reason of age, illness or other cause, require residential housing and the services of religious and supportive needs in accordance with the precepts of the Roman Catholic Church and the Felician/Franciscan tradition; (b) to foster, facilitate, and promote the development, management, and operation of housing facilities with supportive services for low and moderate income persons, the elderly and families; and (c) to engage in any other lawful act or activity for which corporations may be organized under the NCLP, and by virtue of such statement all lawful acts and activities shall be within the purposes of SCIS, except for express limitations, if any, contained in the Articles of Incorporation (the "Articles of Incorporation"), and subject to the principles, tenets, and Canon Law of the Roman Catholic Church and the Constitutions of the Congregation of the Sisters of St. Felix of Cantalice. (*See* SICS' Amended and Restated Articles of Incorporation attached as Exhibit B.)

supportive services and affordable housing in West Philadelphia through Angela Court, Francis House, and in partnership with SICS.

10. As addressed below, the Facility has provided notice of the sale to the Pennsylvania Office of Attorney General (“Attorney General”) for approval pursuant to its Review Protocol for Fundamental Change Transactions Affecting Healthcare Nonprofits. Accordingly, this Petition is being filed in order to obtain a Decree from this Court approving the sale to 4401 Haverford Avenue LLC, as promptly as possible so that the sale can be consummated in a timely fashion.

## **II. JURISDICTIONAL STATEMENT**

11. This Court possesses mandatory jurisdiction to consider this Petition pursuant to Section 711(21) of the Probate, Estates, and Fiduciaries Code (“PEF Code”) of the Commonwealth of Pennsylvania, 20 Pa. C.S. § 711(21), and Rule of Judicial Administration No. 2156(1), 201 Pa. Code Rule 2156(1).

12. This Petition is authorized by Section 5547(b) of the Pennsylvania Corporation Not-for-Profit Code of 1972 (“NCL”), 15 Pa. C.S. § 5547.

13. This Court has jurisdiction under the *cy pres* doctrine pursuant to 20 Pa. C.S. § 7740.3(a).

## **III. BACKGROUND**

14. The purpose of this Petition is to seek the approval from this Court for the sale of certain assets by Petitioner to 4401 Haverford Avenue LLC (“Purchaser”), and the transfer of operations to 4401 Haverford Avenue OPCO LLC (“New Operator”) (collectively, the “Purchasers”), as described more fully below (the “Transaction”), and to obtain an express holding by this Court that such sale will not constitute or result in a diversion of assets from the



charitable purposes for which they were donated, granted or devised within the meaning of 15 Pa. C.S. § 5547(b).

15. Section 5547(b) of the Nonprofit Corporation Act, 15 Pa. C.S. § 5547(b), specifically provides:

(b) Nondiversion of certain property.—Property committed to charitable purposes shall not, by any proceeding under Chapter 3 (relating to entity transactions) or 59 (relating to amendments, sale of assets and dissolution) or otherwise, be diverted from the objects to which it was donated, granted or devised, unless and until the board of directors or other body obtains from the court an order under 20 Pa.C.S. Ch. 77 (relating to trusts) specifying the disposition of the property.

15 Pa. C.S. § 5547.

16. 15 Pa. C.S. § 5930(a) provides as follows:

A sale, lease, exchange or other disposition of all, or substantially all, of the property and assets, with or without goodwill, of a nonprofit corporation . . . may be made only pursuant to a plan of asset transfer. The property or assets of a direct or indirect subsidiary corporation that is controlled by a parent corporation shall also be deemed the property or assets of the parent corporation for purposes of this subsection. The plan of asset transfer shall set forth the terms and consideration of the sale, lease, exchange or other disposition or may authorize the board of directors or other body to fix any or all of the terms and conditions, including the consideration to be received by the corporation. Any of the terms of the plan may be made dependent upon facts ascertainable outside of the plan if the manner in which the facts will operate upon the terms of the plan is set forth in the plan. The plan of asset transfer shall be proposed and adopted, and may be amended after its adoption and terminated, by a nonprofit corporation in the manner provided in this subchapter for the proposal, adoption, amendment and termination of a plan of merger. A copy or summary of the plan shall be included in, or enclosed with, the notice of the meeting at which members will act on the plan. In order to make effective any plan so adopted, it shall not be necessary to file any articles or other document in the department, but the corporation shall comply with the requirements of section 5547(b) (relating to nondiversion of certain property).

15 Pa. C.S. § 5930.

#### **IV. REASON FOR SALE**

##### **A. Services Provided By The Saint Ignatius Organizations**

17. STINRC provides nursing facility care for the elderly in West Philadelphia. Today, STINRC is just one aspect of the broad range of services provided by the organizations affiliated with Saint Ignatius, including but not limited to Angela Court and Francis House as described more fully below.

18. In addition to owning STINRC, Saint Ignatius has been committed to meeting the needs of the economically disenfranchised in West Philadelphia through the affordable housing and supportive services provided by Angela Court 1, Angela Court 2, and Francis House on Fairmount.

##### **B. STINRC's Current Financial Status**

19. STINRC is a standalone facility. Its mission is to serve the poor. Its census is approximately 90% Medical Assistance ("MA") and approximately 85% of its revenue comes from MA. The Facility has been experiencing major annual operating losses for nearly a decade.

20. Since FY 2013, STINRC has had substantial operating losses of \$600,000 or more. By 2018, the operating losses had risen to over \$2 million annually. Recently, pandemic relief funding provided the financial undergirding to sustain major losses associated with a 35% drop in census, high costs of utilizing temporary staffing agencies to maintain staffing levels for quality care, and rapidly increasing supply costs. Through the diligent efforts of the Facility's administration, its dedicated staff and the Medicaid funding increase, the net operating income for the fiscal year ending June 30, 2023, was a loss of \$1.5 million (adjusted for the limited, trailing pandemic relief).

21. External market forces have played a major role in the accumulating operating losses of the Facility. Medicaid rates were frozen over a period of eight years. Pennsylvania's

conversion to a Medicaid managed care system resulted in a widening gap between actual costs of care and the reimbursement rate. Medicare payment incentives resulted in fewer hospital discharges to nursing care facilities and shifted federal funding from nursing care facilities to home and community-based services.

22. STINRC has faced strong competition from multi-facility corporations associated with their economies-of-scale in regional management systems, group purchasing, and an onsite hospital admission presence. Public policy shifted to redirect frail elderly, especially those whose principal need relates to dementia, from the nursing home setting to assisted living residences and personal care homes. Still, as reflected across the industry, there has been a change in consumer preferences post-pandemic, and it has resulted in a sustained drop in consumer demand for skilled nursing facilities.

23. STINRC has undertaken many efforts to improve its financial sustainability. STINRC's Administrator implemented changes to the food service management company, renegotiated the rehabilitation services contract, initiated employee wage increases and decreased utilization of temporary nursing agencies. STINRC also engaged in successful advocacy, which resulted in the elimination of a potential \$2 million cost for coating the Facility's structural steel with a fire-protective coating. Despite these multi-year initiatives, it continues to experience a significant and unsustainable operating loss.

24. Felician Services does not provide ongoing financial support or subsidy to STINRC. Nor do the Felician Sisters. Felician Services and the Felician Sisters make one yearly donation of approximately \$5,000 to STINRC's annual fundraiser. Felician Service's role is oversight of the sponsorship and governance processes, and it is not directly involved in STINRC's operations. Neither Saint Ignatius, nor STINRC, pay any management fees to Felician Services. Donations received in earlier years have been used for operations or their

designated purpose and are reflected in the audited financial statements. There are no additional funding sources to help offset STINRC's ongoing losses.

25. The decision to sell STINRC was made only after much deliberation and due diligence by the governing bodies of Saint Ignatius, and its sole member, Felician Services, with the ultimate decision that continued operation of STINRC was unsustainable. Hence, sale of the Facility to a buyer with a demonstrated history of successful operations in the Commonwealth was deemed to be in the best interest of the current and future residents of the Facility. The Transaction will avert the ultimate demise of the Facility and will allow Saint Ignatius to continue its charitable purposes, as discussed in more detail below.

26. Continued operation of the Facility would not be sustainable without the contemplated Transaction.

## **V. THE SALE**

### **A. Selection Of Proposed Purchaser**

27. Recognizing their charitable purposes, the Saint Ignatius governing bodies, including the Board of Saint Ignatius (the "Board") and Felician Services, conducted a thorough due diligence review that resulted in selecting the Purchasers.

28. Prior to selecting the Purchasers, the Board established comprehensive evaluation criteria to measure the ten (10) prospective buyers in the categories of mission alignment, experience and competency, regulatory compliance and corporate integrity, public reputation, financial feasibility, and transaction and transition plans. Each evaluation category encompassed several specific criteria. Candidates were evaluated for mission alignment based on their organizational purpose, leadership, public identity, relationship with Angela Court and Francis House, spiritual care, leadership development, employee professional development, employee

assistance program and benefits, commitment to diversity, equity, and inclusion, recycling and ecology protection, and community engagement.

29. Candidates were also evaluated for experience and competency in the areas of existing ownership interests in nursing care facilities, corporate structure, governance, operational roles serving the facility, regional presence, and emergency preparedness. The evaluation of regulatory compliance and corporate integrity included an investigation into Centers for Medicare & Medicaid Services (“CMS”) ratings, administrative enforcement sanctions, DOH, Department of Human Services, and Office of Inspector General Enforcement Sanctions, criminal prosecution and judgments, state Ombudsman relations, and corporate compliance programs.

30. Each candidate’s public reputation was examined through an online and social media review.

31. Financial feasibility was evaluated in terms of net equity available to finance the transaction, debt capacity, liquidity metrics, proposed financing terms, terms for purchasing accounts receivable, planned capital investment, financial conditions on the purchase offer, amount of required capital expenditures before closing, and liability insurance.

32. Transaction and transition plans were evaluated based on proposed management structure, continuity of corporate identity in the community, communication plan, experience with successful nursing care facility acquisitions, ability to liaison with government agencies, resident cultural sensitivity, financial performance improvement strategies, referral sources, union relations, employee transition plans, timing of assuming operational management, planned scale of operations, planned staffing patterns, and historic operational expenditures.

33. Once the field of potential candidates was narrowed to the top two bidders, the Board conducted a further review before selecting the recommended buyer. The Board engaged

Clifton Larson Allen to conduct a study regarding the level of resources that the potential owner/operators historically invested in resident care and services. The evaluation included a comparison of clinical outcomes, quality metrics as reported by the federal government, staffing ratios, employee benefits and retention, expenses, investment in resident living spaces, dining experience, and facility cleanliness. The working group conducted follow up interviews with the top two prospective buyers and toured a local facility operated by each.

34. After a comprehensive review of the candidates, the Board met to recommend a candidate and execute a Letter of Intent (“LOI”). (*See* Letter of Intent attached as Exhibit D.)

**B. The Proposed Purchaser And Proposed Operator**

35. The Purchasers are two newly created single purpose entities that were formed by the principals of Allaire Health Services (“Allaire”) and Stellar Health Group (“Stellar”) (collectively, the “Principals”).<sup>3</sup> Saint Ignatius selected the Principals based on their track record and shared vision of providing quality care for the West Philadelphia community.

36. To facilitate the sale and transfer of operations, the Purchasers formed two affiliate single purpose entities: one, to purchase the real and personal property associated with the Facility; and the other, to serve as the operator of the Facility. (*See* Operating Agreements attached as Exhibit E.) The proposed Purchaser of the real and personal property is 4401 Haverford Avenue LLC. The proposed operator of the Facility is 4401 Haverford Avenue OPCO LLC. Both entities are Pennsylvania limited liability companies. (*See* Organizational Documents attached as Exhibit F.)

37. The principals of Allaire and Stellar are the proposed operators of STINRC. Allaire is a progressive healthcare services organization based in central New Jersey. Allaire has

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<sup>3</sup> Ben Kurland is a principal of Allaire, and Isaac Rubin is a principal of Stellar. 4401 Haverford Avenue LLC is owned by Ben Kurland (98%) and Isaac Rubin (2%). 4401 Haverford Avenue OPCO LLC is owned by Ben Kurland (93%), Chava Goldschmidt (5%) and Isaac Rubin (2%).

grown from owning and operating a single facility into a complex, comprehensive multi-facility company that spans across three states – New Jersey, Pennsylvania, and Vermont. There is credible evidence that Allaire-managed institutions offer premium healthcare programs that outperform the competition in terms of team cohesiveness, operational efficiency, productivity, and resident clinical outcomes.

38. Stellar oversees the operations of Birchwood Terrace Rehab & Healthcare, a 144-bed skilled nursing facility located in Burlington, Vermont; Green Mountain Nursing Home, a 73-bed skilled nursing facility located in Colchester, Vermont; and Greenbriar Rehab and Healthcare, a 290-bed skilled nursing facility in Nashua, New Hampshire. Stellar’s motto is “We are Family.” Stellar has innovative partnerships across the healthcare continuum with hospitals, physicians, and managed care plans. Stellar’s facilities have undergone two deficiency-free surveys this year, and it has undertaken CMS’ “Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents.”

### **C. Asset Purchase And Operations Agreement**

39. The Proposed Transaction will be accomplished pursuant to the terms of an Operations Transfer Agreement dated as of August 28, 2023, between Saint Ignatius and 4401 Haverford Avenue OPCO LLC (“New Operator”) (the “OTA”), and a Purchase and Sale Agreement between Saint Ignatius and 4401 Haverford Avenue LLC (“Purchaser”) dated as of August 28, 2023, and amended as of October 16, 2023, and as amended April \_\_, 2024 (the “PSA” and collectively with the OTA, the “Agreements”). (See Operations Transfer Agreement, Exhibit G and Purchase and Sale Agreement, Exhibit H.) Under the Agreements, the New Operator and the Purchaser (collectively, the “Purchasers”) will pay Saint Ignatius the sum of \$12,327,010.00, and Saint Ignatius will provide Purchaser with credits at closing totaling \$250,000.00 and transfer the Facility and the Facility’s operations to Purchasers.

40. Purchasers have requested an accommodation from Saint Ignatius to pay a portion of the purchase price in the form of a seller's note of \$1,000,000 (the "Promissory Note") to assist them upon taking over operations as the Facility is operating at a loss and the physical plant needs major repairs and upgrades. The Promissory Note requires monthly payments to St. Ignatius calculated with a seven (7) year amortization schedule to be repaid over thirty (30) months at an interest rate of 7.25% with a balloon payment due at loan maturity at thirty (30) months. (See Promissory Note, Exhibit I, Attachment D.) The Promissory Note is secured by personal and corporate guarantees. (See Personal and Corporate Guarantees, Exhibit I, Attachments E and F.) The Promissory Note will be subordinated to the primary lender, but if the Purchasers are in default to Saint Ignatius, Saint Ignatius can proceed against the guarantors for the full balance (as well as pull funds from the Indemnity Escrow – without waiver of their right to proceed against the guarantors for the full loan balance) and without the lender's approval. Purchasers will also provide Saint Ignatius with an additional \$375,000 as a non-refundable deposit. (See Second Amendment Agreement, Exhibit I.)

41. Saint Ignatius agreed to this concession as it would be in the best interest of the residents. The accommodation was approved by the Saint Ignatius' Board on February 21, 2024, and by the Felician Services' Board on February 27, 2024. The Saint Ignatius Board met again on March 28, 2024 and approved the repayment terms for the Promissory Note. The Executive Committee of the Saint Ignatius Board approved the terms of the accommodation on April 12, 2024.

#### **D. Valuation**

42. The purchase price of \$12,327,010.00, subject to the credits described above, represents fair market value for the real property and the operations of the Facility.



43. This fair market value conclusion is supported by many factors, including assessments from two independent valuation firms to determine the fair market value of the Facility. The Valuation & Information Group assessed the current market value of the Facility in its current state as of July 11, 2023, at \$12,610,000. Integra Realty Resources assessed the current market value of the Facility as of July 20, 2023, at \$13,000,000. (See Assessment Reports attached as Exhibit J.)

44. As part of the Transaction, Saint Ignatius sought the approval of the Congregation of Sisters of St. Felix of Cantalice in Rome, Italy, as the sale would involve the transfer of Church assets to a layperson. The Council approved the Transaction on January 3, 2024, at the purchase price of \$12,327,000. (See Permission for Alienation, Exhibit K.)

**E. Community Meetings/Notice**

45. Saint Ignatius is continuing its substantial efforts to provide information to stakeholders and to be as transparent as possible to the members of the STINRC community, including residents, family, and staff.

46. Saint Ignatius has sent letters explaining the anticipated sale of STINRC to residents, families and resident representatives of STINRC, Saint Ignatius' employees and the residents of Angela Court and Francis House. Saint Ignatius also sent letters to STINRC Attending Physicians and Nurse Practitioners, Saint Ignatius Human Resources Committee Members, and Saint Ignatius Board Committee Members.

47. Saint Ignatius has also conducted many meetings which provided the opportunity for questions to be answered and concerns to be heard and addressed.

**F. The Proposed Transaction Is In The Public's Interest**

48. The proposed sale and transfer of operations to the Purchasers will not adversely affect the availability or accessibility of nursing facility care for the elderly in the service area of

STINRC. The services provided at the Facility as operated by STINRC will continue to exist with no material changes to the operations or services, other than a change in ownership and transfer of operation in accordance with the Agreements. New Operator intends to continue to provide the same services to all STINRC's current residents and will continue to serve new residents from the region.

49. No charitable assets, endowment funds, trust funds, or fiduciary accounts of STINRC are involved in the Proposed Transaction other than resident funds. Resident funds will continue to be held and maintained by the Purchasers, consistent with past practice and federal and state laws, after the transaction closes. STINRC is currently a qualified beneficiary under the Winifred M. Santman Trust U/W dated January 23, 1976. The Trustee, M&T Bank, has been informed of the pending Transaction and that the Facility and its care and operations will no longer qualify as a beneficiary once the Transaction is consummated. The Trustee agrees with this determination and will not make any distributions for the Facility post-sale. There are no other significant restricted trusts or bequests to Saint Ignatius or STINRC for the Facility's care and operations.

50. Saint Ignatius' retention of approximately \$2,000,000 and transfer of approximately \$6,000,000 to SICS from the net proceeds generated by the sale of the Facility for the continuation of their charitable purposes will not result in a diversion of charitable property or resources; or, in the alternative, any such diversion contemplated in the Proposed Transaction and transfer is expressly permitted pursuant to Section 5547(b) of the Nonprofit Corporation Act, 15 Pa. C.S. § 5547(b). It will allow the continued provision of charitable services in support of the legacy of the Felician Sisters in West Philadelphia.

51. Saint Ignatius intends to use some of the proceeds from the Transaction to pay its debts and liabilities. Once its obligations related to Angela Court and Francis House have been

satisfied, it has paid all its liabilities, and the seller note is fully paid, Saint Ignatius will then wind up its affairs with the goal of ultimately proceeding through the dissolution process. Any funds that remain thereafter will be distributed in conjunction with the anticipated transfer and ultimate dissolution process to SICS.

52. In the event that Saint Ignatius receives any bequests, devises, trusts, or gifts for “St. Ignatius Nursing & Rehab Center,” or other restrictions related to the operations of a nursing home which vest post-closing, Petitioner requests this Court’s approval that those funds will vest with Saint Ignatius, or to SICS following the dissolution of Saint Ignatius, to be used in furtherance of their charitable purposes.

53. The New Operator has resources and efficiencies gained through a larger scale of operations that will be used for the benefit of current and future residents of the Facility, allowing it to continue to serve the West Philadelphia community and its environs. In partnership with SICS, Saint Ignatius will be able to continue the ongoing charitable mission of the Felician Sisters without the annual depletion of funds it has experienced trying to sustain the operations of the Facility.

54. The Purchasers will continue to provide quality service to the community. The Purchasers anticipate that the financial viability of the Facility will be supported through partnerships with the area’s major medical centers, including Penn Medicine.

55. The Purchasers intend to increase the Facility’s revenue. Increased census/revenue, along with a higher acuity level of care, will enable them to invest and expand currently provided services.

56. The Purchasers plan to invest in the Facility by renovating and beautifying it, including building a state-of-the art rehabilitation therapies’ gym, investing in residents’ rooms and common areas, and restoring the building’s exterior.

57. The Purchasers' operational team will be at the Facility daily to ensure a smooth transition without workforce disruption. Before closing, the Purchasers plan to meet with the Facility's residents and their families, as well as with department heads at the Facility. Post-transition meetings will be held to allow an open dialogue.

58. There is no current plan to reduce staffing at the Facility.

59. Purchasers have committed to maintain compliance with the Catholic traditions, including continuing the pastoral care currently provided by St. Ignatius. A post-closing advisory group will be created to facilitate this commitment.

## **VI. CONTINUATION OF SAINT IGNATIUS AFTER SALE**

60. Although it is exiting the nursing home industry, Saint Ignatius will continue with its other charitable missions after the closing for the foreseeable future. It will continue to support its charitable obligations related to its affordable housing programs and supportive services and to responding to unmet needs of the elderly in conjunction with SICS.

61. Saint Ignatius intends to retain approximately \$2,000,000 of the net proceeds from the sale of STINRC to meet its obligations through the dissolution period.<sup>4</sup> Saint Ignatius intends to transfer approximately \$6,000,000 from the proceeds of the Transaction to SICS for their joint ministries. Ultimately, Saint Ignatius will dissolve and will transfer the remaining funds to SICS for the benefit of their mutual missions and for the continuation of the Felician Sisters legacy and charitable mission in West Philadelphia.

62. The Boards of Saint Ignatius, SICS, and Felician Services believe that any such transfer of funds will not adversely affect the public or its interests in the charitable assets. To the contrary, any such transfer to SICS will have a beneficial impact on the public.

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<sup>4</sup> As function of the note, Saint Ignatius will need to continue in existence for a minimum of thirty (30) months following closing.

63. The Board of the Felician Sisters is committed to serving the same population in the geographic service area and will not be taking any money from this transaction out of the area.

64. Thus, the Transaction will allow all these charitable activities to continue and flourish.

**VII. PRESERVATION OF THE CHARITABLE ASSETS OF SAINT IGNATIUS AND THE INSTANT REQUESTS FOR APPLICATION OF THE *CY PRES* DOCTRINE AND APPROVAL OF THE EVENTUAL TRANSFER TO SICS**

**A. Retention Of Restricted Funds By Saint Ignatius**

65. The overwhelming majority of donations to Saint Ignatius were for the purposes of maintaining and supporting the Felician Ministry. (*See* 2022 Request attached as Exhibit L.) Moreover, the 2023 solicitation specifically references transitioning the ministry from the nursing home context to the broader ministry located in West Philadelphia. (*See* 2023 Request attached as Exhibit M.)

66. At the time of the Transaction, there will only be limited restricted funds (“Restricted Funds”) bequeathed to Saint Ignatius for use for particular purposes. Specifically, approximately \$207,680 in funds were collected for specific purposes as set forth below:

| <b>Purpose</b>                   | <b>Amount</b> | <b>Amount Utilized</b> | <b>Remaining</b> |
|----------------------------------|---------------|------------------------|------------------|
| Covid Relief:<br>Purchase of PPP | \$1,175.00    | \$1,175.00             | \$0.00           |
| HVAC Upgrade                     | \$156,989.00  | \$153,917.13           | \$3,071.87       |
| Purchase of<br>Resident Beds     | \$8,500.00    | \$7,968.50             | \$531.50         |
| Air Purifiers                    | \$15,000.00   | \$15,396.00            | -\$393.00        |
| Air Mattresses                   | \$11,500.00   | \$11,500.00            | \$0.00           |

| <b>Purpose</b>   | <b>Amount</b> | <b>Amount Utilized</b> | <b>Remaining</b> |
|------------------|---------------|------------------------|------------------|
| W. Santman Trust | \$14,516.00   | \$14,516.00            | \$0.00           |
| <b>TOTAL</b>     | \$207,680.00  | \$204,472.63           | \$3,207.37       |

67. Of these Restricted Funds, all except for \$3,207.37 have already been used for their intended purposes.

68. Given that Saint Ignatius will continue its ministry providing, among other things, housing and supportive services to the poor and needy elderly of West Philadelphia, these Restricted Funds through *cy pres* can be used to further that purpose. The continued use of these Restricted Funds would be consistent with the spirit of the intent of the donations.

69. The only Restricted Funds that were specifically limited to a nursing home are the funds from the Santman Trust. These Restricted Funds have already been utilized by the Facility for expenses and, hence, there is nothing left to transfer. Furthermore, funds from the Santman Trust will no longer be available after the Transaction as they are bequeathed to a Catholic nursing home and Saint Ignatius will not qualify post sale.

70. STINRC previously shared the Santman bequest evenly with St. Joseph Villa, another Catholic nursing home. After the Transaction, it is anticipated that the funds currently going to the Facility will go to St. Joseph Villa which will receive 100% of the funds.

71. Allowing Saint Ignatius to retain the Restricted Funds and to transfer approximately \$6,000,000 of the sale proceeds to SICS for use in their continued ministry, specifically including the provision of affordable housing and related supportive services to elderly residents in West Philadelphia and to respond to unmet health and wellness needs of the elderly, under the doctrine of *cy pres* would, be the most applicable distribution of such funds to fulfill as nearly as possible the original charitable intentions to the extent the funds were specifically earmarked for a particular purpose.

72. As codified at 20 Pa. C.S. § 7740.3(a), the doctrine of *cy pres* provides, in pertinent part, “if a particular charitable purpose becomes unlawful, impracticable or wasteful . . . the court shall apply *cy pres* to fulfill as nearly as possible the settlor's charitable intention, whether it be general or specific.” 20 Pa. C.S. § 7740.3(a). *In re Est. of Elkins*, 2011 PA Super 194, 32 A.3d 768, 778 (2011); see *In re Wilkey’s Estate*, 10 A.2d 425, 337 Pa. 129 (Pa. 1940) (citing Restatement, Trusts, Section 399) (If property be given in trust to be applied to a particular charitable purpose, and it is or becomes impossible, impracticable, or illegal to carry out the particular purpose, and if the settlor manifested a more general intention to devote the property to charitable purposes, the trust will not fail, and the court will direct the application of the property to some charitable purpose which falls within the general charitable intention of the settlor).

73. Due to the increased operational and management costs as well as the financial circumstances addressed above, Petitioner can no longer operate the Facility and achieve its charitable purpose of providing nursing home services.

74. The instant Petition seeks this Honorable Court’s application of the doctrine of *cy pres* to approve Saint Ignatius’ retention of the proceeds of the Transaction (including the proposed transfer to SICS) and any remaining cash assets, accounts receivable and funds of the Facility, including the Restricted Funds of STINRC. This will fulfill as nearly as possible the original charitable purposes of the Facility and charitable intentions of the respective donors by ensuring that all of those charitable funds committed to Saint Ignatius will continue to be used to support its charitable mission as well as that of the Felician Sisters in the West Philadelphia area.

75. In practice, application of the doctrine of *cy pres* is imprecise but the endeavor is to find the institution that “will most nearly approximate the intention of the donor.” *Elkins*, 32 A.2d at 778 (citing *In re Women’s Homeopathic Hospital of Philadelphia*, 393 Pa. 313, 142

A2.d 292, 294 (Pa. 1958)). The key is approximating the express direction of the testator as nearly as possible by transferring the funds to an institution that the decedent would have wished to receive the funds had the decedent been aware of the situation that occurred following his demise. *Id.* The only stricture is that the charity must be within the general donative scheme outlined by the testator. *Id.*; *see also, In re Farrow*, 412 Pa. Super. 135, 602 A.2d 1346 (1992).

76. Pennsylvania courts have regularly applied the *cy pres* doctrine in cases where funds were found insufficient to fulfill the specific charitable wishes of the testator to construct and maintain homes for the aged and were accordingly provided to other organizations to carry out the testator's general charitable intentions. *See In re Vaughn's Estate*, 69 Pa. D. & C.2d 32, 43 (Pa. Com. Pl. 1974). *See also, In re Williams' Estate*, 353 Pa. 638, 46 A.2d 237 (Pa. 1946) (Where testamentary trust for purpose of founding a home to care for aged women of the county to be established in testatrix' home failed for want of sufficient funds, the funds were properly awarded under the doctrine of *cy pres* to a hospital located in same town as testatrix' home, which intended to use testatrix' home for care of aged women of the county).

77. Accordingly, Petitioner suggests that retention of any remaining Restricted Funds by Saint Ignatius under the *cy pres* doctrine would be the most appropriate distribution of such funds to fulfill as nearly as possible the original charitable intentions.

#### **B. Transfer To SICS**

78. After consummation of the sale of the assets of STINRC, Saint Ignatius intends to transfer approximately \$6,000,000 of the proceeds to SICS, which was formed in part to replace Saint Ignatius and to continue the Felician Sisters' charitable purposes and legacy of community services, health and wellness services, affordable housing and related services for the elderly in West Philadelphia.



79. As addressed above, SICS is a Pennsylvania nonstock, nonprofit member corporation established by Felician Services in January 2023 to buy-out the original investment limited partners of Angela Court and to ensure the quality of residential life for that community of older adults with limited income.

80. SICS was also created in anticipation of the potential sale of STINRC with the expectation that its existence would reduce potential confusion that might otherwise arise from the use of the Saint Ignatius' corporate name after the divestiture of the Facility. SICS has been recognized as a charitable religious organization exempt from federal income taxes under the group exemption of the Catholic Church and Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

81. SICS is the limited partner of both St. Ignatius Senior Housing I, LP and St. Ignatius Senior Housing II, LP. As such, it is committed to the provision of senior housing to the elderly residents of West Philadelphia, a mission in substantial alignment with that of Saint Ignatius.

82. SICS is designed to provide support for Angela Court and Francis House, with the intent that upon dissolution of Saint Ignatius, it would continue and broaden its mission to respond to unmet needs of the low-income elderly population of West Philadelphia. This is supported by a community health needs assessment commissioned by Saint Ignatius.

83. SICS' statement of purpose is almost identical to that of Saint Ignatius except it does not include operation of a nursing home as is set forth in the statement of purpose of Saint Ignatius. Compare Exhibits A and B.

84. Transfer of the funds to SICS would continue the charitable mission of Saint Ignatius and the Felician Sisters. At this time, it is not anticipated that there would be any

Restricted Funds as any such funds would have been transferred to Saint Ignatius to further its charitable purpose as set forth above.

85. It is not expected that there would be any Restricted Funds that would prohibit transfer to SICS upon the dissolution of Saint Ignatius. Nevertheless, to the extent there are future bequests to STINRC or Saint Ignatius after its dissolution, Petitioner respectfully requests that those bequests move to SICS through the doctrine of *cy pres*. Additionally, any funds remaining in Saint Ignatius at the time of such dissolution should also move to SICS to continue to fund the charitable mission of, along with expanding its services and reach, fostering, facilitating, and promoting the development, management, and operation of housing facilities with supportive services for low- and moderate-income persons, the elderly and families in West Philadelphia.

86. SICS' mission and objectives are substantially similar to the mission of Saint Ignatius. Accordingly, the Court is well within its discretion to determine that SICS is within the general donative scheme of the original donors. *In re Cohen*, 188 A.3d at 1217 (2018) (Delaware County Orphan's Court did not abuse its discretion in applying *cy pres* doctrine to modify trust designated in part for Crozer-Chester Medical Center ("CCMC") to allow non-profit foundation to receive one-quarter share of net proceeds after sale of assets of CCMC to for-profit entity where foundation performed a variety of functions designed to support healthcare education, healthcare-related social services, and healthcare initiatives to promote the physical well-being of Chester residents).

87. Application of the doctrine of *cy pres* as to any charitable funds bequeathed to Saint Ignatius currently or in future bequests be transferred to SICS.

88. As Saint Ignatius must remain in existence for at least thirty (30) months after closing, Saint Ignatius will retain approximately \$2,000,000 to meet its obligations during this wind down period.

**C. Future Bequests To Saint Ignatius And STINRC**

89. Saint Ignatius believes that there may be future bequests provided to it and STINRC through as of yet unknown wills and trusts.

90. While Saint Ignatius cannot know the specifics of these future bequests, it respectfully requests that any such funds be transferred to Saint Ignatius to the extent it is still in existence at the time, or to SICS, which will eventually assume all of the charitable missions of Saint Ignatius.

91. Accordingly, for the reasons stated above, transfer to SICS would continue to fulfill, as closely as possible, the intent of the donors.

**VIII. NOTICES, APPROVALS AND CONSENTS**

**A. Notice To The Attorney General**

92. The Attorney General has an interest in this matter as *parens patriae* for charitable organizations.

93. Petitioner provided notice of the proposed Transaction to the Attorney General on October 27, 2023. (*See* Attorney General Letter [without exhibits] attached as Exhibit N.)

94. The Petitioner has provided the Attorney General with documents and information concerning the Transaction and has discussed issues and concerns raised by the Attorney General.

95. On April 16, 2024, the Attorney General issued a letter of Non-objection and a Charitable Gift Clearance Certificate. (A copy of the Attorney General's letter and the Charitable Gift Clearance Certificate is attached as Exhibit O.)

**B. Department Of Health Notice/Approval**

96. On October 30, 2023, New Operator notified the DOH of the transaction.

97. On December 30, 2023, New Operator received conditional approval from DOH for the transaction. (A copy of the DOH Approval is attached as Exhibit P.)

**C. Other Notice**

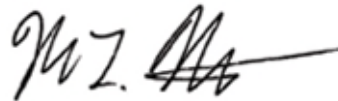
98. Notice of the filing of this Petition will be served on counsel to the Purchasers.

**D. Publication Of Filing**

99. Contemporaneous with the filing of this Petition, Petitioner is publishing notice of the filing of this Petition in The Philadelphia Inquirer and The Legal Intelligencer. Proof of publication will be filed by a separate Certificate of Notice once obtained.

100. Contemporaneous with the filing of this Petition, Petitioner is also sending e-mails and letters to staff, residents, and families of residents confirming the filing of this Petition.

WHEREFORE, for the reasons set forth above, Saint Ignatius Nursing Home respectfully requests that this Honorable Court enter a Decree in the form attached hereto.



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Paula G. Sanders (I.D. No. 52659)  
Mark L. Mattioli (I.D. No. 57665)  
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a Pennsylvania Nonprofit Corporation

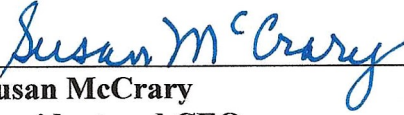
Date: April 26, 2024

**COURT OF COMMON PLEAS OF PHILADELPHIA COUNTY, PENNSYLVANIA  
ORPHANS' COURT DIVISION**

**IN RE: SAINT IGNATIUS NURSING HOME,  
A NONPROFIT CORPORATION**

**VERIFICATION**

I, Susan McCrary, President and CEO of Petitioner Saint Ignatius Nursing Home, on Petitioner's behalf, hereby verify that I have knowledge of the fact set forth in the foregoing Petition for Order Pursuant to 15 PA C.S. 55647(b) are true and correct to the best of my knowledge, information and belief. I understand that this Verification is made subject to the penalties of 18 Pa.C.S. §4909, relating to unsworn falsification to authorities.

  
\_\_\_\_\_  
Susan McCrary  
President and CEO  
Saint Ignatius Nursing Home

Date: April 26, 2024

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

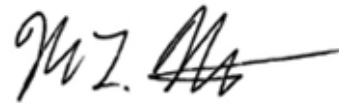
IN RE: SAINT IGNATIUS NURSING HOME, : Case No.  
A NONPROFIT CORPORATION :  
: Petition for Order Pursuant to  
: 15 Pa. C.S. § 5547(b) Approving Sale

**CERTIFICATE OF COMPLIANCE**

I certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts* that require filing confidential information and documents differently than non-confidential information and documents.

Submitted by: Attorneys for Petitioner Saint  
Ignatius Nursing Home, a  
Pennsylvania Non-Profit  
Corporation

Signature:



Name: Mark L. Mattioli

Attorney No.: 57665

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

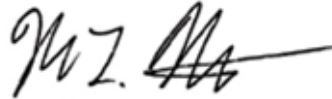
IN RE: SAINT IGNATIUS NURSING HOME, : Case No.  
A NONPROFIT CORPORATION :  
: Petition for Order Pursuant to 15 Pa. C.S.  
: 15 Pa. C.S. § 5547(b) Approving Sale

**CERTIFICATE OF SERVICE**

I, Mark L. Mattioli, do hereby certify that on the date set forth below, I caused to be served a true and correct copy of the foregoing document upon the following person(s) at the following address(es) by sending same in the United States mail, first-class, postage prepaid:

Bruce G. Baron, Esquire  
Capozzi Adler, P.C.  
2933 North Front Street  
Harrisburg, PA 17110-1250  
(717) 233-4101 (Main Phone)  
(717) 233-4103 (Main FAX)  
BruceB@CapozziAdler.com

David Dembe, Esquire  
Senior Deputy Attorney General  
Commonwealth of Pennsylvania  
Office of Attorney General  
Charitable Trusts and Organizations Section  
1600 Arch Street, Suite 300  
Philadelphia, PA 19103  
ddembe@attorneygeneral.gov



Date: April 26, 2024

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