

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

IN RE: : NO. 41-14-0685  
THE ESTATE OF :  
GEORGENE H. WURSTER, :  
Deceased : ORPHANS' COURT  
: DIVISION  
: *Opinion and Verdict*

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LLOYD E. WURSTER, II, Individually and as Heir and : NO. 20-1043  
Personal Representative for the Estate of Georgene H. :  
Wurster, and CARSON WOODRUFF, Individually and :  
as Heiress of the Estate of Georgene H. Wurster, :  
Plaintiffs :  
: CIVIL ACTION  
vs. :  
GREGORY D. WURSTER, Individually and as :  
Personal Representative of the Estate of Georgene :  
H. Wurster, : *Opinion and Verdict*  
Defendant :

**OPINION AND VERDICT**

Plaintiffs Carson Woodruff (“Carson”) and Lloyd E. Wurster, II (“Lloyd”) filed this Complaint<sup>1</sup> on October 24, 2020, containing five counts against Defendant Gregory Wurster [“Gregory”]: Breach of Fiduciary Duty; Conversion; Accounting; Decedents, Estates, and Fiduciaries Code (Surcharge); and Decedents, Estates, and Fiduciaries Code 20 Pa. C.S.A. Section 3328. A bench trial was held on August 31, 2021. This is the Court’s decision following trial.

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<sup>1</sup> The Complaint was filed at civil docket number CV-20-1043 before being consolidated with Orphans’ Court docket number OC-41-14-0685. The procedural history of the filing of the Complaint and consolidation is detailed in this Court’s February 17, 2021 Order.

## ***FINDINGS OF FACT***

1. Georgene H. Wurster [“Georgene”] died on November 21, 2014.
2. Georgene’s Will left her Estate to her four surviving children – Carson, Lloyd, Gregory, and Matthew Wurster [“Matthew”],<sup>2</sup> in equal shares.
3. Georgene’s Estate consisted of cash, personal property, stocks, bonds, an ownership interest in Gordon Alexander, LLC, and real estate. The real estate included a homestead and farm on 211 acres in Upper Fairfield Township [the “Farm”].
4. Georgene and Gregory created Gordon Alexander, LLC to hold the subsurface mineral rights at the Farm. At the time of trial, Carson, Lloyd, Gregory and Matthew each owned 22.5% of Gordon Alexander, LLC, with Georgene’s five grandchildren each owning 2% shares. Gordon Alexander, LLC received annual income from the subsurface mineral rights ranging from a low of approximately \$9,000 in 2021 to a high of nearly \$30,000 a few years prior. Gordon Alexander, LLC does not pay its owners except for occasional tax reimbursements.
5. Gordon Alexander, LLC’s president is Gregory’s niece Noelle, and Gregory is its treasurer. Prior to Georgene’s death, Georgene and Gregory ran Gordon Alexander, LLC. Following Georgene’s death, Gregory had control over Gordon Alexander, LLC’s finances.
6. Georgene’s Will named Lloyd and Gregory as the two co-executors of Georgene’s Estate. Carson was named alternate executor, to serve as co-executor should Lloyd or Gregory be unwilling or unable to serve in that capacity.

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<sup>2</sup> Matthew is not a party to this case.

7. Shortly after Georgene's death, Lloyd and Gregory retained Joseph Rider, Esq. ["Attorney Rider"] as counsel for the Estate. Attorney Rider set up multiple bank accounts for the Estate at PNC Bank in Williamsport, including a checking account and a money market account. The statements of these accounts initially went to Attorney Rider, who would then provide them to Lloyd and Gregory.
8. Estate expenses primarily consisted of upkeep of the Farm and included telephone, energy, landscaping, insurance, and other bills.
9. During late 2014 and early 2015, some Estate expenses were paid directly from the Estate's PNC accounts. Other Estate expenses were paid by Gordon Alexander, LLC, which was then reimbursed from the Estate accounts. Payments from the Estate accounts were made by check, typically drafted by Attorney Rider's office and provided to one or both co-executors for execution. The vast majority of checks issued in 2014 and 2015 were signed by both Lloyd and Gregory. Neither Lloyd nor Attorney Rider ever contested any expenses Gregory believed should be paid out of the Estate accounts.
10. In 2015, Gregory became dissatisfied with Attorney Rider's services for the Estate. This dissatisfaction essentially arose out of three issues. First, Gregory contended that Attorney Rider's fee was based on a percentage of the value of the Estate; Gregory believed that Attorney Rider had attempted to artificially inflate (or otherwise misstate) the value of the Estate to increase his fee. Second, Gregory took issue with Attorney Rider's firm charging what he believed were unreasonable fees for copying and mailing Estate documents.

Finally, Gregory testified that Attorney Rider had failed to claim a farm exception on the Estate's taxes that would have resulted in a much smaller tax bill. Gregory testified that he paid another firm "a couple thousand dollars of [his own] money" to recoup approximately \$18,000, which was deposited into the Estate account.<sup>3</sup>

11. In the fall of 2015, Gregory began paying the entirety of the Estate's expenses from Gordon Alexander, LLC's accounts. Gregory kept track of these payments. He did not consult with Lloyd, provide Lloyd notice, or obtain Lloyd's agreement to pay these expenses from Gordon Alexander, LLC's funds. He similarly did not consult with or provide notice to Attorney Rider.
12. Sometime prior to May 2017, Carson expressed her desire to sell her one-quarter interest in the Farm to the other beneficiaries. At this time, the Farm remained an Estate asset and had not been distributed to the beneficiaries.
13. On May 3, 2017, Attorney Rider's office prepared a deed to transfer the Farm from the Estate to Carson, Lloyd, Gregory and Matthew in equal shares (the "Deed").
14. On September 21, 2017, Carson filed a Petition to Distribute Estate Assets, seeking the distribution of the Farm to the four beneficiaries.
15. On December 4, 2017, Lloyd signed the Deed in his capacity as co-executor.
16. Carson's Petition to Distribute Estate Assets was continued multiple times in 2018. On August 9, 2018, all beneficiaries to the Estate, as well as Lloyd and

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<sup>3</sup> The Court does not decide whether Gregory's beliefs in this regard were accurate. Rather, the Court accepts Gregory's testimony that these were his subjective reasons for cutting contact with Attorney Rider and his office.

Gregory in their capacities as co-executors of the Estate, stipulated to the granting of the Petition. President Judge Nancy L. Butts granted the Petition on that date.

17. On September 14, 2018, Gregory signed the Deed, and the Farm was transferred to the four beneficiaries in equal shares.
18. On November 4, 2018, Gordon Alexander, LLC held a meeting attended by Carson, Gregory, and others.
19. On November 9, 2018, Carson filed a Petition in Partition, seeking partition of the beneficiaries' undivided quarter shares in the Farm.
20. Sometime after November 9, 2018, Gregory dictated a narrative that he later introduced in the Partition Action.<sup>4</sup> The document recounted the November 4, 2018 meeting of Gordon Alexander, LLC, and stated in relevant part “[o]n Nov. 4th the members of Gordon Alexander LLC voted to purchase Carson’s 1/4 interest in the family farm real estate for \$200,000.00. The LLC could pay \$50,000.00 from cash on hand and borrow the remaining \$150,000.00 from Greg and Matt at the minimum interest required by law and to be paid with royalty income as it becomes available.”<sup>5</sup>
21. The narrative also noted “[o]n Nov. 9th, 5 days after our LLC meeting, Carson sued her three brothers to ‘petition to partition.’” The remainder of the narrative

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<sup>4</sup> Plaintiffs’ Exhibit 17.

<sup>5</sup> Carson disputed that this was discussed at the November 4, 2018 meeting. She testified that she was present at the meeting, and testified as follows about what took place there:

Q: Was there discussion at that meeting about Gordon Alexander, LLC, buying you out of your interest in the farm?

A: It wasn’t understood. I didn’t understand that that – it was –

Q: Do you think that subject came up?

A: Not really.

discusses initial thoughts and negotiations regarding attempts to purchase Carson's share of the Farm.

22. On November 26, 2018, Gregory unilaterally made two transactions involving the Estate's PNC accounts.
23. In the first transaction, Gregory withdrew \$10,055.00 from the Estate's checking account and deposited it into his personal checking account ("Transaction 803"). Gregory intended this withdrawal to constitute his fee for serving as co-executor of the Estate. Gregory testified, and Plaintiffs did not dispute, that Lloyd had previously received a co-executor fee in that amount from the Estate with the approval of Attorney Rider's office.
24. In the second transaction, Gregory withdrew \$41,255.29 from the Estate's checking account via cashier's check, and deposited this check into Gordon Alexander, LLC's account ["Transaction 805"]. Gregory testified that this amount was to account for those Estate expenses paid by Gordon Alexander, LLC from 2015 through 2018 which had never been previously reimbursed from the Estate account. Plaintiffs contend that this reason is pretextual, and that Gregory's actual reason for making Transaction 805 was to provide Gordon Alexander, LLC an "infusion of cash" to make it possible to buy out Carson's share of the Farm.
25. On December 20, 2018, Gregory filed an Answer to Carson's Petition for Partition. He admitted each of her averments, but raised in a new matter that, because he lived at the Farm, its sale to an outside entity would cause him

hardship. He averred that Gordon Alexander, LLC was in a position to either purchase the property or assist with its purchase.

26. Gregory's original plan was to have the LLC purchase Carson's interest in the Farm. The Partition Action was ultimately resolved, however, with Gregory and Matthew each obtaining half of Carson's share in the Farm directly.<sup>6</sup> The current ownership interest is 37.5% to Gregory, 37.5% to Matthew, and 25% to Lloyd.
27. Since the November 26, 2018 transactions, Gordon Alexander, LLC has continued to pay the expenses for the upkeep of the Farm. Gordon Alexander, LLC has not sought reimbursement from any of the Farm's owners for expenses paid.

## **LEGAL STANDARD AND ARGUMENTS**

### **Legal Standard**

Plaintiffs have brought five counts. Counts I and II allege that Defendant has breached his fiduciary duty and converted estate assets; the remedy requested under these counts is the return of \$51,310.29<sup>7</sup> to the Estate, along with interest, attorney's fees, and costs. Count III seeks to compel Defendant to account for the withdrawals. Count IV seeks the statutory remedy of surcharge, which is "the penalty for failure to exercise common prudence, common skill and common caution in the

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<sup>6</sup> Gregory testified that the goal of the Partition Action – for Carson to sell her share in the Farm – was accomplished, and no other witness testified the Partition Action was still pending. The final entry in the docket for the Partition Action, however, is this Court's June 11, 2019 Order appointing J. Howard Langdon, Esq. as Master in Partition. Based on the testimony and evidence presented, including the fact that Carson does not currently own a portion of the Farm, the Court believes the Partition Action has been resolved; however, no party to the Partition Action has filed a Motion to Discontinue or otherwise indicated that the matter has been resolved.

<sup>7</sup> The total amount withdrawn in the 805 Transaction and 803 Transaction.

performance of the fiduciary's duty and is imposed to compensate beneficiaries for loss caused by the fiduciary's want of due care."<sup>8</sup> Count V requests the Court to enter any order in the best interest of the Estate pursuant to 20 Pa. C.S. § 3328(b).<sup>9</sup> Although not explicitly requested in the Complaint, Plaintiffs explained at trial that they were seeking the additional remedy of removing Defendant from his position as co-executor.<sup>10</sup>

The administration of estates is governed by the Probate, Estates and Fiduciaries Code.<sup>11</sup> An executor of an estate has "the right to... take possession of, maintain and administer all the real and personal estate of the decedent..."<sup>12</sup> This imposes on the executor "the responsibility to preserve and protect the property for distribution to the proper persons within a reasonable time."<sup>13</sup> An executor is a fiduciary and is thus "under an obligation to make full disclosure to beneficiaries respecting their rights and to deal with them with utmost fairness."<sup>14</sup> This duty requires the executor to "exercise the judgment, skill, care and diligence that a reasonable or prudent person would ordinarily exercise in the management of his... own affairs."<sup>15</sup>

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<sup>8</sup> *In re Lux' Estate*, 389 A.2d 1053, 1057 (Pa. 1978).

<sup>9</sup> 20 Pa. C.S.A. § 3328(b) states "[w]hen a dispute shall arise among personal representatives as to the exercise or nonexercise of any of their powers and there shall be no agreement of a majority of them, unless otherwise provided by the governing instrument, the court, upon petition filed by any of the personal representatives or by any party in interest, aided if necessary by the report of a master, in its discretion, may direct the exercise or nonexercise of the power as the court shall deem for the best interest of the estate."

<sup>10</sup> In the event Defendant was removed as co-executor, Carson, by operation of the Will, would take over that position.

<sup>11</sup> 20 Pa. C.S. § 101 *et seq.*

<sup>12</sup> 20 Pa. C.S. § 3311(a).

<sup>13</sup> *In re Estate of Westin*, 874 A.2d 139, 144 (Pa. Super. 2005).

<sup>14</sup> *In re Estate of Walter*, 191 A.3d 873, 881 (Pa. Super. 2018).

<sup>15</sup> *Westin*, 874 A.2d at 144.

A party seeking to show an executor breached his fiduciary duty must show that the executor did not “exercise the judgment, skill, care and diligence that a reasonable or prudent person would” for the benefit of the Estate’s beneficiaries. A party “seek[ing] to surcharge a fiduciary bears the burden of proving that the fiduciary breached an applicable fiduciary duty... and that a related loss occurred”; once the party makes that showing, the burden shifts to the fiduciary “to prove, as a matter of defense, that the loss would have occurred in the absence of a breach of duty.”<sup>16</sup>

Removal of a fiduciary “is a drastic action which should be taken only when the estate is endangered and intervention is necessary to protect the property of the estate.”<sup>17</sup> Removal will be justified, however, “when the fiduciary’s personal interest is in conflict with that of the estate, such that the two interests cannot be served simultaneously.”<sup>18</sup>

A party claiming conversion must show that “the defendant [has] deprive[d] the plaintiff of his right to a chattel or interfere[d] with the plaintiff’s use or possession of a chattel without the plaintiff’s consent and without lawful justification.”<sup>19</sup>

### **Arguments of the Parties**

Plaintiffs allege Defendant breached his fiduciary duty to the Estate and its beneficiaries by making Transaction 803 and Transaction 805 unilaterally, without providing notice to Lloyd or seeking the approval of Lloyd or Attorney Rider.

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<sup>16</sup> *In re Estate of Aiello*, 993 A.2d 283, 289 (Pa. Super. 2010) (citing *In re Estate of Stetson*, 345 A.2d 679 (Pa. 1975)).

<sup>17</sup> *Westin*, 874 A.2d at 143.

<sup>18</sup> *Id.*

<sup>19</sup> *Pittsburgh Const. Co. v. Griffith*, 834 A.2d 572, 581 (Pa. Super. 2003).

Plaintiffs agreed that Lloyd had previously received a co-executor's fee of \$10,055.00, and do not challenge Gregory's right to an identical fee *per se*; however, they argue that he should forfeit all or part of that fee due to his improper actions as co-executor.

With regard to Transaction 805, Plaintiffs reject Gregory's claim that it was intended as a reimbursement of those Estate expenses paid by Gordon Alexander, LLC which had not yet been reimbursed. Instead, Plaintiffs contend that Gregory's proffered reason for Transaction 805 was pretextual, and that the real reason for the transaction was to provide Gordon Alexander, LLC with enough cash to accomplish Gregory's plan to have Gordon Alexander, LLC buy Carson out of her share in the Farm.<sup>20</sup>

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<sup>20</sup> Specifically, counsel for Plaintiffs argued:

We're left with the question... why all of a sudden did... Greg Wurster decide that he wanted to funnel \$41,000 worth of estate money into the LLC?

The answer is pretty obvious. He had a meeting on November 4<sup>th</sup> [2018]... when they decided to get Carson out. They were gonna use LLC money to pay off Carson and get her out. So he needed to fund the LLC to raise a bunch of money to get rid of Carson.

And he went to the bank, and he funneled money from the estate into the LLC for the purpose of getting rid of Carson. And he did it right after the partition was filed. In fact, he sent a memo to the members of the LLC... where he advised the members of the LLC that Carson filed a partition action against us. The same memo in which he said we've all agreed we will use LLC money to buy out Carson.

And he arranged for the LLC to get a cash infusion by funneling it from the estate. And he admits he didn't talk to anybody about that. He didn't consult with his co-executor. He didn't consult with counsel for the estate. He didn't go through any of the two signature processes that worked just fine on this estate for years.

He just sidestepped estate counsel, sidestepped his co-executor, funneled money from the estate to the LLC to get ready to buy Carson out because he was attending seminars on how to save the family farm. And he was trying to make absolutely sure that Carson had no control over this estate. And he made it impossible for the co-executor to do his job.

Plaintiffs have pointedly avoided taking any position on whether any of the Estate expenses paid by Gordon Alexander, LLC were legitimate, and have similarly resisted taking a position on whether Gordon Alexander, LLC was entitled to reimbursement for some or all of those expenses. Plaintiffs would not state whether they had identified any such expenses that Lloyd would have contested had they been presented to him, and have not stated whether Lloyd would have approved Transaction 805 had he been consulted on it. Rather, Plaintiffs argue that Gregory's breach and impropriety are clear even before reaching the merits of any of those transactions. They have repeatedly suggested that the propriety of any individual Estate expense, or the reimbursement of those expenses, was properly the subject of a "second trial" to be held sometime in the future.

Defendant, at the close of trial, simply reiterated the position he had maintained from the filing of his Answer and in his discovery responses to Plaintiff: he became dissatisfied with Attorney Rider's representation of the Estate; he lost contact with Lloyd; he began paying all, rather than just some, of the Estate expenses out of Gordon Alexander, LLC's account; and, in light of the transfer of the Farm from the Estate to the beneficiaries, he effectuated a lump sum reimbursement from the Estate to Gordon Alexander, LLC for all outstanding expenses that the company had paid.<sup>21</sup>

### **CONCLUSIONS OF LAW**

28. Plaintiffs have proposed a *prima facie* plausible theory that Gregory, fearful that the Partition Action would cause him to lose his ability to live at the Farm, transferred money from the Estate account to Gordon Alexander, LLC so that

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<sup>21</sup> Indeed, Defendant's closing argument consisted primarily of him referring to his Answer to the Complaint and his discovery responses.

Gordon Alexander, LLC would have enough cash on hand to purchase Carson's share in the Farm.

29. Gregory has averred, plausibly, that the Estate owed a large balance to Gordon Alexander, LLC, the Farm had recently been transferred from the Estate to the beneficiaries (and therefore there would be no ongoing Estate expenses associated with the Farm), and therefore Gregory effectuated the 805 Transaction to settle that outstanding balance between the Estate and Gordon Alexander, LLC.
30. Plaintiffs bear the burden of demonstrating by a preponderance of the evidence that Gregory has breached his fiduciary duty by engaging in self-dealing or otherwise failing to exercise the judgment, care, and skill that a reasonable person would exercise in the management of his own affairs.
31. Plaintiffs have not met their burden of demonstrating a breach of fiduciary duty, as Gregory's proffered reasons for effectuating Transaction 805 are at least as plausible as Plaintiffs' contentions.
32. Plaintiffs have not established that the Estate or its beneficiaries have suffered any loss. The Court understands Plaintiffs' contention that the question of what loss, if any, was suffered is a matter for another trial, and that Plaintiffs contend Gregory breached his fiduciary duties irrespective of any loss when he went around his co-executor to effect transactions from the Estate to a company controlled by Gregory.<sup>22</sup> Without any evidence as to the propriety of the Estate

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<sup>22</sup> The Court notes that each of the beneficiaries of the Estate also own equal shares in Gordon Alexander, LLC. The Court further notes that Plaintiffs have not alleged unjust enrichment.

expenses paid by Gordon Alexander, LLC and purportedly reimbursed in Transaction 805, however, the Court cannot conclude that Transaction 805 was improper.

33. Plaintiffs contend that Transaction 805 was conducted to provide Gordon Alexander, LLC with necessary cash to pay \$50,000 towards the purchase of Carson's 1/4 share of the Farm. On the evidence before the Court, this is mere speculation. The Court heard no evidence as to the amount of cash Gordon Alexander, LLC had on hand prior to Transaction 805. Plaintiffs argued that they did not have access to Gordon Alexander, LLC's checkbook or accounts, unlike Gregory, but as equal owners of Gordon Alexander, LLC Plaintiffs had legal mechanisms available to them to obtain that information.
34. The Court's intervention is not necessary to protect the property of the Estate, and therefore the removal of Gregory as co-executor is not justified.
35. Plaintiffs have not demonstrated that Gregory converted Estate funds by removing them from the Estate's account without legal justification. Plaintiffs have explicitly avoided making any claim about whether any of the Estate expenses paid by Gordon Alexander, LLC or the reimbursement of those expenses, was legally justified. The parties did not present any testimony or evidence that Gordon Alexander, LLC was not legally entitled to reimbursement of any of the alleged expenses that comprised Transaction 805. The only testimony the Court heard regarding reimbursements to Gordon Alexander, LLC was that, when Gordon Alexander, LLC sought reimbursement for individual expenses in 2014 and 2015, Attorney Rider and Lloyd never objected to such.

36. Plaintiffs' contention that Gregory effectuated Transaction 805 to "make absolutely sure that Carson had no control over the Estate" is not supported by the evidence. The Farm was deeded from the Estate to the beneficiaries on September 14, 2018. Therefore, Carson's share in the Farm at the time of the November 4, 2018 Gordon Alexander meeting and onwards was not part of the Estate. Carson filed the Partition Action on November 9, 2018. It is unclear to the Court how an offer to purchase Carson's share in the Farm for \$200,000, formulated after the transfer of the Farm to the beneficiaries, could be construed as a nefarious attempt to deprive her of control over the Estate, or even the Farm. Rather, it was an offer that she could accept or refuse. If she accepted, she would relinquish any claim she had to her undivided one-fourth share of the farm in exchange for the valuable consideration of \$200,000; if she declined, she would retain her share of the farm and could proceed with the partition action. Plaintiffs suggest that this planned payment of \$200,000 could not be accomplished without an "infusion of cash" to Gordon Alexander, LLC, but this is of no moment in the absence of any evidence as to the propriety of the reimbursement. If the Estate expenses paid by Gordon Alexander, LLC were legitimate – an issue on which Plaintiff has remained entirely agnostic – then Gordon Alexander, LLC would be legally entitled to reimbursement for those expenses, and the transfer of money owed by the Estate to Gordon Alexander, LLC would amount to little more than bookkeeping.
37. For the foregoing reasons, the Court finds in favor of Defendant on Counts I, II and IV of Plaintiffs' Complaint.

38. Similarly, the Court finds that Gregory is entitled to keep the \$10,055.00 withdrawn in Transaction 803 as his co-executor's fee.
39. The Probate, Estates, and Fiduciaries Code provides that "[w]hen a dispute shall arise among personal representatives as to the exercise or nonexercise of any of their powers... the court, upon petition filed by any of the personal representatives... may direct the exercise or nonexercise of the power as the court shall deem for the best interest of the estate."
40. Plaintiffs have proven that a dispute exists between the two co-executors as to the propriety of Transaction 805, the proper steps required to effect that transaction, and – most saliently – the steps required to account for and demonstrate the propriety of the purported reimbursement to Gordon Alexander, LLC.
41. Although discovery was not directly addressed to the propriety of the various Estate expenses purportedly paid by Gordon Alexander, LLC and later reimbursed via Transaction 805, a significant portion of discovery consisted of Gregory providing Plaintiffs with records of those expenses and attempting to explain them.
42. Lloyd, as co-executor, is entitled to an opportunity to contest the propriety of the Estate expenses paid by Gordon Alexander, LLC. Lloyd was not given that opportunity.
43. Therefore, the Court finds in favor of Plaintiffs on Counts III and V. Gregory shall provide an accounting to Plaintiffs of the individual Estate expenses he alleges

were paid by Gordon Alexander, LLC and reimbursed in Transaction 805.<sup>23</sup> Lloyd will then have an opportunity to indicate which of the expenses he would not have approved and which expenses he does not believe were appropriately reimbursed to Gordon Alexander, LLC. This review must be conducted in good faith, and Lloyd must provide justification as to why he believes a given expense is improper or was improperly reimbursed.<sup>24</sup>

### ***VERDICT***

For the foregoing reasons, the Court rules in favor of Defendant Gregory Wurster on Counts I, II and IV of the Complaint. The Court rules in favor of Plaintiffs Carson Woodruff and Lloyd Wurster on Counts III and V of the Complaint. The Court hereby enters the following ORDER:

1. Within thirty (30) days of the date of this Opinion and Order, Gregory shall provide to Plaintiffs a full accounting of each Estate expense paid by Gordon Alexander, LLC and reimbursed in the 805 Transaction. This accounting may be partially duplicative of discovery provided in the instant case.
2. Within sixty (60) days of receiving Gregory's accounting, Lloyd Wurster shall identify:
  - a. Any expenses identified by Gregory as Estate expenses that Lloyd does not believe are properly attributable to the Estate; and

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<sup>23</sup> The Court believes a significant portion of the ordered accounting will be duplicative of discovery already provided in this case.

<sup>24</sup> The Court notes the testimony of both parties that Lloyd, when consulted as co-executor, had never refused or overruled a request to pay an Estate expense.

- b. Any portion of the reimbursement paid to Gordon Alexander, LLC that Lloyd does not believe should have been included in the reimbursement.
3. Within sixty (60) days of receiving Gregory's accounting, Lloyd Wurster may file whatever motion he deems appropriate in this Court seeking the repayment to the Estate of any such amounts.

IT IS SO ORDERED this 30<sup>th</sup> day of December 2021.

BY THE COURT,

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Eric R. Linhardt, Judge

ERL/jcr

cc: William P. Carlucci, Esq.  
Gregory Wurster

*481 Kaiser Hollow Road, Montoursville, Pennsylvania 17754*  
Gary Weber (Lycoming Reporter)