

received a share of that account as a named beneficiary upon her Mother's death.¹

On July 23, 2014, John filed an Appeal to Superior Court. Thereafter, this Court directed that he, pursuant to Pennsylvania Rules of Appellate Procedure 1925(b) file a concise statement of facts complained of on appeal which was timely filed on August 12, 2014.

Initially, this Court does not believe the Order in question is a final order from which an appeal can be taken. [Pennsylvania Rule of Appellate Procedure 341(b)(1)]. This Court also does not believe that an appeal can be maintained pursuant to Pennsylvania Rule of Appellate Procedure 342(a)(6). In this case the administration is not complete because, as of the date of this appeal, an accounting had not been filed. Thus, the Court has not confirmed this accounting. ". . . in a decedent's estate, the confirmation of the final account of the personal representative represents the final order, subject to exceptions being filed and disposed of by the court." *In Re Estate of Quinn*, 805 A.2d 541, 543 (Pa. Super. Ct. 2002). While the ultimate distribution of these Paid on Death account monies will be pursuant to the original instructions involving that

¹ This opinion also addressed other issues pertaining to John's fiduciary obligations to the Estate itself and the manner in which he was performing those duties. The Court denied relief on those requests and instead suggested that they be raised through objections to the accounting to be filed by the Estate. These other issues are not subject of this appeal.

account, they can be made part of the distribution of the estate and subject to inclusion on Schedule G of the Inheritance Tax Return and ultimately distributed by the Executor along with the other estate assets. Thus, since the matter before the Appellate Court is one dealing with an issue that has not been finalized, that being the fact that the administration of the estate is not complete, it is interlocutory in nature. According, the Appeal should be quashed.

Should the Honorable Superior Court determine that the Appeal is not interlocutory, this Trial Court believes that the Appeal is without merit and the order of June 30, 2014 should be affirmed.

John's Appeal raises the following five (5) alleged errors in the Court's Opinion and accompanying Order:

1. Whether the Court's determination that John F. Coury's transfer of Corinne B. Coury's funds to Robert C. Coury and to himself, for his benefit and for the benefit of his son, was not authorized and proper pursuant to the Power of Attorney granted to John F. Coury by Corinne B. Coury was supported by the evidence and the applicable law. Appellant asserts that the Court's determination was not supported by the evidence and the applicable law, and that the transfer was a proper exercise of the Power of Attorney by John Coury.
2. Whether the Court's determination and finding that the verbiage of Paragraph 16 of Corinne Coury's Power of Attorney is not specific enough to permit unlimited gifts and/or gifts to John Coury and Robert Coury was supported by the evidence and the applicable law. Appellant asserts that the Court's determination and finding was not supported by the evidence and the applicable law, and that

the verbiage of Paragraph 16 is sufficiently specific so as to permit unlimited gifts to John Coury and Robert Coury.

3. Whether the Court's finding that that the *inter vivos* gift pursuant to the Power of Attorney was inconsistent with the known or probable intent of the principle, Corinne B. Coury, was supported by the evidence and the applicable law. Appellant asserts that the Court's finding was not supported by the evidence and the applicable law. To the contrary, the evidence and applicable law shows that the gift was consistent with the intent of the principal.
4. Whether the Court committed prejudicial and reversible error by disregarding as not relevant the substantial evidence of the massive depletion of Corinne Coury's assets by the petitioner, Jean Hall, and the living conditions of Corinne Coury during the time she resided with Ms. Hall. Such evidence was highly relevant to the issue of the known or probable intent of Corinne Coury regarding the actions taken by John Coury to preserve Mrs. Coury's remaining assets.
5. Whether the Court committed prejudicial and reversible error by disregarding substantial relevant evidence of the intent of Corinne Coury regarding the actions taken by John Coury under the Power of Attorney, including but not limited to the clear and unambiguous language of the Power of Attorney itself and the circumstances surrounding its drafting and execution, the statement by Corinne Coury to John Coury that "you have power of attorney. Make things right[,] " which occurred near the time of the transfer in question after discussing the massive depletion of her estate during the time she resided with Jean Hall, and evidence that John Coury was the person Corinne Coury trusted most to carry out her wishes during her lifetime if she was unable to do so.

While John has raised various issues in this appeal, this Court believes that they have been sufficiently and adequately addressed in its Memorandum Opinion dated June 30, 2014. For the convenience of the Superior Court, the Court has attached hereto that Memorandum Opinion which addresses these five issues.

Accordingly, this Court submits to the Appellate Court that John F. Coury's Appeal is meritless and respectfully requests that the Honorable Superior Court affirm this Court's Order of Court dated June 30, 2014.

BY THE COURT:

Joseph J. Matika, J.