

COURT OF COMMON PLEAS OF PHILADELPHIA
ORPHANS' COURT DIVISION

Estate of Katie King,
Deceased
1619 DE of 2006
Control No. 066173

Sur First and Final Account of Bernice R. Rhodes, Executrix

The account was called for audit February 5, 2007 By: **HERRON, J.**

Counsel appeared as follows:

Glenda R. Hodges, Esquire - for the Accountant
William T. Cannon, Esquire – for Objectors

ADJUDICATION

Katie King died on June 4, 2005. Under her Will dated October 1, 1998, Bernice R. Rhodes was appointed executrix. Letters Testamentary were granted on August 22, 2005, and proof of their publication was presented. Katie King was not survived by a spouse nor by children, but she was survived by two grandchildren: Victoria Pearsall and James T. Harvin. These grandchildren sought an accounting of the administration of her Estate by the executrix, Bernice Rhodes. On December 26, 2006, Ms. Rhodes filed an account of her administration of the estate for the period August 22, 2005 to December 26, 2006. Objections to the account were filed by James Harvin and Victoria Pearsall, and a hearing was held after a period of discovery.

In Article IV of her Will, Ms. King provided for two specific bequests for her grandchildren. Her grandson, James T. Harvin, was to receive \$30,000 and her granddaughter, Victoria Pearsall, was to receive \$20,000. In Article V, Ms. King also devised her real property located at 1526 N. Allison Street, Philadelphia, and all of its contents, to her grandson James

Harvin. The account, however, indicates that there are insufficient assets in the Estate of Katie King to satisfy the monetary bequests to decedent's adult grandchildren. The statement of proposed distribution allocates the real property and its contents to James Harvin and \$650 in cash to Victoria Pearsall. It further provides that Bernice Rhodes would get "any residual created by off-set to James T. Harvin."

In their objection to this account, Victoria Pearsall and James Harvin do "not accept that the estate lacks sufficient assets to satisfy the monetary bequests."¹ In particular, they focus on a January 1993 investment by Ms. King of \$50,000 with Liberty Securities Corporation (hereinafter "Liberty Securities Fund or Investment") involving a government bond fund and a utilities fund. When they requested information from the executrix as to the status of this investment, they were informed that it had been sold for \$40,086.89 in November 2003. In their filed objection, they question first, how the \$50,000 investment had dissipated to \$40,086.89 by November 17, 2003 and second, how the \$40,086.89 could have been depleted in providing home healthcare to Ms. King prior to her death in June 2005 in light of her other monthly assets including social security and pension payments.² The fate of this Liberty Securities investment was the sole issue raised in the March 20, 2007 objections.

A hearing was held on these objections, after which the parties filed memoranda of law. Petitioner's memorandum of law seeks a surcharge against Bernice Rhodes, as Executrix, in the amount of \$29,555 to be added to the \$3,478 that the Executrix first certified as the amount available to satisfy the two bequests.³ According to the petitioners, this surcharge is based on

1 Objection at 2.

2 Objection at 2.

3 Petitioners' Memorandum at 8. According to Petitioners' memorandum, this \$3,478 amount is referenced in a letter dated October 12, 2006 by Ms. Hodge and they state that "Estate counsel advised Ms. Pearsall that her forty-

the following improper expenditure of assets:

- (1) \$15,900 for “food” charges for Ms. King;
- (2) \$5,655 in checks written by Ms. Rhodes for the benefit of herself and her husband;
- (3) \$5,000 “representing the difference between the \$1,000 monthly cash income of Mrs. King over the period she lived with Ms. Rhodes until the Liberty Funds were sold (50 months from 9/99 -11/03) reduced by ‘personal’ expenditure on her behalf which never totaled more than \$900 a month even when including the ‘food’ charge;”
- (4) the \$3,000 Executrix commission which should not have been taken given the shortfall of residual assets and the payment of \$5,000 in counsel fees for the administration of the estate.⁴

These claims for a surcharge extend beyond the initial objections which focused exclusively on the executor’s failure to account for the fate of the Liberty Securities investment which might have provided for the \$50,000 specific bequests to the decedent’s grandchildren. Some of these claims relate to Bernice Rhodes’s actions pursuant to a power of attorney granted to her by Katie King on November 1, 1990, and cannot be evaluated within the context of an executor’s account. Instead, it would be necessary to evaluate the claim that Ms. Rhodes improperly wrote checks from Ms. King’s account in the amount of \$5,655 to benefit herself and her husband within the context of an account of her actions pursuant to the power of attorney granted to her by Ms. King. While testimony at the hearing raised questions about the propriety

percent share of this sum would be \$1,391.00, but that the Executrix had chosen to raise that amount to \$1,500. Petitioners’ Memorandum at 1. The parties are, of course, free to make family settlements as to distributions, but it is the formally filed account that is before this court. That account proposes a distribution of \$650 to Victoria Pearsall and a distribution of 1526 N. Allison Street and no cash to James Harvin. See Petition for Adjudication and Statement of Proposed Distribution at 5.

⁴ Petitioner’s Memorandum at 8-9.

of some of those checks, the proper accounting context is absent.⁵ If petitioners decide pursuing the \$5,655 justifies the further expenditure of accounting and counsel fees, they are free to file a petition for a citation that Ms. Rhodes file an account of her actions pursuant to the power of attorney. This court is reluctant to order the filing of such an account, even though it has the authority to do so, because of the attendant cost.

Petitioners Failed to Meet Their Burden of Proof that the Account Should Have Included the Liberty Securities Fund or Other Assets Expended for Katie King's Welfare and Benefit

As a general principle, a beneficiary seeking to surcharge a fiduciary has the burden of proving a breach of fiduciary duty and a related loss. In re: Dentler Family Trust, 2005 Pa. Super. 146, 873 A.2d 738, 745 (2005); Dunn Estate, 54 Pa. D & C 2d 760, 761 (Mercer Cty. 1972). Neither party cites relevant precedent to support their respective positions concerning the executor's account that was filed. At first glance, the petitioners' memorandum presents a broad, at times unfocused, "kitchen sink" catalogue of facts to show that Ms. Rhodes mismanaged Katie King's finances prior to her death. In terms of analyzing the executor's account that was filed, however, the issue can be refined as to whether Ms. Rhodes, as executrix, failed to include assets that should have been in the account. See, e.g., Warner Estate, 3 Fid. Rep. 2d 12, 14 (O.C. Chester Cty. 1982)(the most expeditious method of presenting a claim that an executrix failed to account for assets in a decedent's estate is by filing objections to a fiduciary inventory or account).

This "omitted assets" perspective would encompass petitioners' claim that "there never

⁵ In particular, Ms. Rhodes testified that checks were drawn from Ms. King's account to pay for expenses that appeared to benefit Ms. Rhodes personally such as car payments (check 1800), 1/14/2008 N.T. at 98; personal credit card charges (check 1823), 1/14/2008 N.T. at 101; handyman services (checks 1827 & 1978), 1/14/2008 N.T. at 102-03 & 114. See generally, 1/14/2008 N.T. at 94-120 and Ex. P-6.

should have come a time when the Liberty Investment had to be sold off as it was in November of 2003 (an original investment of \$50,000 made by Mrs. King on January 5, 1993 which is exactly the amount of the bequests intended for Mr. Harvin and Ms. Pearsall).”⁶ In analyzing the account from this “omitted assets” perspective, petitioners’ claim that there were excessive expenditures for food (\$15,9000) and excessive expenditures during Ms. King’s lifetime totaling \$5,000⁷ which can be weighed against the respondent’s claim that the expenditures were necessary to provide for the care of Katie King, especially after she suffered a stroke in 2003.

As Judge Taxis emphasized, “[i]f it be claimed that testator owned other property which either came or should have come into the hands to the accountant, the burden is on the party so claiming to show first of all that the omitted property was the property of the testator.” Conway Estate, 12 Fid. Rep. 283 (O.C. Mont. Cty. 1961)(quoting Cutler’s Estate, 225 Pa. 167, 170(1909)). In the instant case, the claimants maintain that the account failed to include requisite assets due to the executor’s mismanagement of Ms. King’s monthly assets as compared to monthly expenses.⁸ In so doing, they “must bear the burden of proving the particulars of the fiduciary’s wrongful conduct.” Dunn Estate, 54 Pa. D. & C. 2d 760, 761 (Mercer Cty. 1972).

The sole witness the petitioners presented to support their objections was Bernice Rhodes. Ms. Rhodes testified that Katie King first came to live with her in 1999 when Ms. King was 95 years old. Prior to that time, Ms. King had been living with her grandson, James Harvin, in a house she owned at 1526 N. Allison Street. Ms. Rhodes recalled that the move was

6 Petitioners’ Memorandum at 8.

7 See petitioners’ Memorandum at 8-9. More specifically, petitioners claim \$5,000 “representing the difference between the \$1,000.00 monthly cash income of Mrs. King over the period she lived with Ms Rhodes until the Liberty Funds were sold (50-months from 9/99 to 11/03) reduced by “personal” expenditure on her behalf which never totaled more than \$900 a month even when including the food charge.” Id. at 9.

8 Petitioners’ Memorandum at 5, 8-9.

prompted in 1999 by a telephone call from a neighbor that “someone had to come get Ms. King because she was on the porch hollering somebody was trying to kill her because she could hear them coming up through the cellar.”⁹ When Ms. Rhodes arrived she found Katie King quite calmly watching a soap opera.¹⁰ Nonetheless, she brought Katie King back to her home in Trevoise, which she shared with her ailing mother and husband. In unrebutted testimony, Ms. Rhodes stated that at that time Ms. King physically and mentally was “top notch” and she was “very sharp minded.”¹¹

The initial intent was that Ms. King’s visit would be short, but she spent the remaining 6 years of her life until her death in June 2005 at the home of Bernice Rhodes.¹² According to the two other witnesses who testified at the hearing, during her stay at the Rhodes home Katie King displayed no memory loss or confusion.¹³ Ms. King paid Rhodes \$300 for room and board and \$150 for her services pursuant to the power of attorney. The petitioners do not challenge the propriety of these costs.¹⁴ When asked how she came up with this amount, Ms. Rhodes responded: “Because if she had went in a nursing home, like I started to put her in, it would be \$3,000 a month.”¹⁵

Nonetheless, the petitioners claim that Ms. King’s income stream and assets¹⁶ were mishandled by Rhodes. They maintain that in 1999 when Ms. King came to live with Rhodes,

9 1/14/2008 N.T. at 14, 12-15 (Rhodes).

10 1/14/2008 N.T. at 16 (Rhodes).

11 1/14/2008 N.T. at 13 -14 (Rhodes).

12 1/14/2008 N.T. at 17-18 (Rhodes).

13 See. e.g., 1/14/2008 N.T. at 176 (Dina Joy Millendorf); 1/14/2008 N.T. at 185-86 (Shirley Harrison).

14 Petitioners’ Memorandum at 3 (“Petitioners do not contest the fact that \$450 per month is a reasonable charge to be made by Ms. Rhodes against Mrs. King’s income stream for providing her a home and companionship”).

15 1/14/2008 N.T. at 31 (Rhodes).

16 Petitioners note that Ms. King had an investment account with the Franklin Pennsylvania Group which was turned into a joint account for Ms. King and Ms. Rhodes in 1991. As such, petitioners concede, it became a nonprobate asset. Petitioners’ Memorandum at 2-4. At the time of Ms. King’s death, this account had a value of

Ms. King had the following monthly income stream: \$700 from social security; \$200 from a city pension which increased to \$265 in 2004; \$300 from the Franklin Pennsylvania Group Investment; and \$500 income from the Liberty Securities Fund.¹⁷ According to petitioners, this left \$1,000 each month after the following expenses were subtracted: \$300 for room and board; \$150 for power of attorney services; \$10 for life insurance policy for James Harvin; a claimed \$382 for medications.¹⁸ They note that in her testimony Ms. Rhodes stated that she had paid an additional monthly expense of \$300 for food, which they characterize as “excessive” and a breach of fiduciary duty. Curiously, they suggest that the “transcript of the hearing in this matter would shed light on the length of time that this inappropriate charge was imposed on Mrs. King.”¹⁹ Rather than cite to the transcript, however, petitioners merely hypothesize that this cost was incurred from January 2001 through June 5, 2005 and propose an arbitrary calculation that totals \$15,900.²⁰

A review of the transcript reveals that in mid-2003, Katie King was hospitalized because of a stroke. In unrebutted testimony Ms. Rhodes explained that a social worker advised her to put Katie in a nursing home or hospice due to her resulting difficulty in swallowing which was dangerous. But since Katie did not want to go into a nursing home, Ms. Rhodes inquired about home hospice care.²¹ Upon her return home, Katie could no longer eat the same food. Instead,

\$82,424.95. 1/14/2008 N.T. at 40 (Rhodes).

17 Petitioners’ Memorandum at 3.

18 Petitioners’ Memorandum at 4-5.

19 Petitioners’ Memorandum at 6.

20 See Petitioners’ Memorandum at 6:

The transcript of the hearing in this matter would shed light on the length of time that this inappropriate charge was imposed upon Mrs. King. But even if the \$300.00 a month for “food” was only charged for the period from January 2001 (16 months after Mrs. King came to live with her) the amount which flowed inappropriately to Ms. Rhodes until her passing on June 5, 2005 would be \$15,900.00 (\$300 per month x 53 months).

21 1/14/2008 N.T. at 61-62 (Rhodes).

all of the solids had to be pureed and all the liquids thickened to avoid choking.²² Despite these culinary challenges, Katie King flourished for another year and a half under the care she received at the Rhodes home until her death at the age of 101. According to testimony by Dina Millendorf and Shirley Harrison, the two nurses aides who helped care for her, Katie King was very cheerful and happy to live with Bernice Rhodes. Ms. Millendorf testified that Ms. King had a “wonderful appetite” and “there was always really good food for her to eat, puddings and jellos and ice cream and fresh fruit, everything. And she was just very, very happy.”²³ Keeping Ms. King healthy required special care. As Ms. Millendorf testified when asked if the food was appetizing:

Yes. Yes. Bernice cooked and we pureed everything from her vegetables to fruit. If she had chicken, we pureed the chicken, we put, you know, gravy on it for her, mashed potatoes. She liked eggs. And she had very good food.²⁴

In contrast to the petitioners’ claim that spending \$15, 900 on food was excessive and a breach of fiduciary duty, that kind of expenditure was an act of humanity. The suggestion that a charge of “room and board” of \$300 per month should have encompassed all food charges flies in the face of the physical difficulties Katie King experienced as a result of her stroke.

Moreover, there was testimony that Ms. King was not just given a room, but the services necessary to maintain it. According to Ms. Millendorf, Ms. King’s room was immaculate.²⁵

Shirley Harrison testified that King’s room was “[v]ery clean, very neat, very organized and she’s very happy there. It was a sunny location, she got the morning sun.”²⁶

When asked to describe Katie King’s mental and physical condition while living with

22 1/14/2008 N.T. at 61-64, 168 (Rhodes).

23 1/14/2008 N.T. at 172 (Millendorf).

24 1/14/2008 N.T. at 174 (Millendorf).

25 1/14/2008 N.T. at 174 (Millendorf).

Bernice Rhodes, Ms. Millendorf evoked the warm, family environment in which she lived:

When I came she was sitting in the big lounge in the family room watching TV with Bernice and Al. There was, it was nice and warm, they had a stove there, one of those stoves you put wood in, I guess it's called. And it was very pleasant. 1/14/2008 N.T. at 175 (Millendorf).

The record also supports the respondent's position that the petitioners overestimated Ms. King's monthly income and underestimated her monthly expenses. Ms. Rhodes noted, for instance, that in 2003 Katie King's health insurance increased from \$175 to \$206.²⁷ Although petitioners assert that beginning in 1999, Ms. King's stream of monthly income included \$500 from her Liberty Securities fund or investment, Ms. King, despite some conflicting initial testimony, stated that these systemic withdrawals of \$500 began in 2003 and were necessitated by the drying up of dividend payments from that fund, and an increase in Ms. King's health insurance.²⁸

Moreover, according to Ms. Rhodes, the petitioners' balance of income and expenses failed to factor in other monthly utility payments relating to 1526 N. Allison Street where petitioner James Harvin resided. For instance, King paid for PECO, gas, water and sewer service at 1526 N. Allison Street.²⁹ Ms. Rhodes also wrote checks to pay for Ms. King's monthly Sears installment bill of \$207 in 2003 which decreased to \$130 in July 2004 for

26 1/14/2008 N.T. at 182 (Harrison).

27 1/14/2008 N.T. at 60 (Rhodes).

28 See 1/14/2008 N.T. at 146-148 (Rhodes) & Ex. R-4. In response to leading questioning by petitioners' counsel, Ms. Rhodes agreed that Katie King had received \$500 from her Liberty Funds investment, but that response was imprecise as to the date and duration of such payments. See 1/14/2008 N.T. at 29 (Rhodes). The Liberty Fund statement for 2002, in contrast, documents that the monthly dividend for the intermediate government fund was only \$103, which counsel for petitioner agreed to when asked for a stipulation to that effect. See Ex. R-3 & 1/14/2008 N.T. at 142-45. Ex. R-3 also indicates that the other fund, the federal securities fund, only gave dividends for November (\$93.38) and December 2002 (\$103.79).

29 1/14/2008 N.T. at 125-27, 149 (Rhodes). Petitioners' counsel stipulated as to checks drawn from Ms. King's account to pay for utilities at the Allison Street property. 1/14/2008 N.T. at 129-30 (Cannon).

bathroom repairs at 1526 N. Allison Street.³⁰ Based on this record, petitioners did not meet their burden of proof that Ms. Rhodes should be surcharged for mismanaging the payment of expenses for Katie King which should have then been factored into the fiduciary account.

The major thrust of petitioners' formally filed objection focused on the handling and sale of Ms. King's Liberty Securities fund which totaled \$40,086.89 in November 2003.³¹ While petitioners assert that this fund yielded monthly income for Ms. King of \$500, Ms. Rhodes produced documentation that in 2002, the funds opened with a total value of \$46,044.47 but declined by December 31, 2002 to \$43,366.42 with annual dividends of only \$1,282.25 for average monthly dividends of only \$107.³² By 2003, however, Ms. Rhodes testified that the expenses for caring for Katie King were increasing due, inter alia to higher health insurance costs, so "systemic withdrawals" of \$500 began.³³ It was also in 2003 that Katie King had a stroke, and upon her return from the hospital, the additional expenses of paying for her home health aids, special foods and personal items were incurred. Shirley Harrison was hired around December 2003 to help care for Ms. King to work approximately 4 hours a day for 5 days a week at a rate of \$13.³⁴ Petitioners counter that these nursing expenses could not have wiped out the Liberty Securities fund because, inter alia, Ms. Harrison did not work between March 8, 2004 to August 20, 2004 because of injuries in a car accident.³⁵ During the hearing, however, counsel for Ms. Rhodes supplied petitioner's counsel with additional checks, which he examined

30 1/14/2008 N.T. at 149 (Rhodes); Respondent's Memorandum at 3.

31 See Petitioners' 3/20/2007 Objections; 1/14/2008 N.T. at 59 (Rhodes); Ex. P-5.

32 See Ex. R-3. The statement for the prior year indicates that while the funds opened in January 2001 with a value of \$51,071.65 by September 30, 2001 the value declined to \$46,170.08 with dividends of \$1,138.93 or monthly dividends for this 9 month period of \$126.55. Ex. R-2.

33 1/14/2008 N.T. at 146-47 (Rhodes). Ex. P-4.

34 1/14/2008 N.T. at 178-80 (Harrison).

35 Petitioners' Memorandum at 8. See 1/14/2008 N.T. at 88-91.

and noted that the actual gap was for a shorter 10 week period between March 8 to May 21. He then noted on the record that there were weekly checks for the weeks of May 28, 2004, June 4, 2004, July 2004, August 2004, September 2004, October 2004, November 2004, December 2004, January 2005, February 2005, March 2005, April 2005, May 2005, with the last check dated June 3, 2005 in the amount of \$208.³⁶ In addition, petitioners' counsel questioned Ms. Rhodes about specific checks to Shirley Harrison beginning in December 18, 2003 for \$104. He then referenced the following checks:

January 19, 2004 - \$15
January 2, 2004 - \$208
January 18, 2004 - \$156
January 23, 2004 - \$208
January 30, 2004 - \$260
February 14, 2004 -\$52.80
February 16, 2004 -\$260
February 20, 2004 -\$52
March 8, 2004 - \$52³⁷

This record therefore supports the claim that a major consideration for cashing in the Liberty Securities fund was to pay for Ms. King's increased physical needs, especially after she suffered a stroke in 2003. Moreover, even petitioners' argument that there was a gap in the period when Ms. Harrison was employed to care for Ms. King is double-edged against them. As Ms. Rhodes testified, when Ms. Harrison was unable to work, "I was the nurse."³⁸ Certainly, some financial compensation and consideration should be given for those nursing services as well.

By Raising the Objection to the \$3,000 Executor Fee for the First Time in Their Post-Hearing Memorandum, Petitioners Failed to Create the Requisite Record to Evaluate This Fee

36 1/14/2008 N.T. at 89-93 (Cannon).

37 1/14/2008 N.T. at 88-89.

38 1/14/2008 N.T. at 92 (Rhodes).

Almost as an afterthought, the petitioners in their post-hearing memorandum object to the \$3,000 executrix commission based on “shortfall of residual assets and the fact that her counsel was paid over \$5,000 to handle the estate administration.”³⁹ No objection was raised to the executor fee in the formally filed objections nor did petitioners raise this issue during the hearing. Consequently, Ms. Rhodes was not questioned as to the work she performed as executrix nor was she alerted as to the need to support that commission.

An executrix is entitled to a reasonable fee for services performed. As the PEF code provides: “a court shall allow such compensation to the personal representative as shall in the circumstances be reasonable and just, and may calculate such compensation on a graduated percentage.” 20 Pa. C.S. § 3537. As a general rule, the fiduciary has the burden of establishing the reasonableness of her fee “based on services actually performed and not on some arbitrary formula.” Trust of Ischy, 490 Pa. 71, 81, 415 A.2d 37, 42 (1980). While Orphans’ Court has the authority to supervise the fees of fiduciaries, any determination of reasonableness must be based on the factual record. Reed Estate, 462 Pa. 336, 342, 341 A.2d 108, 111 (1975). While the size of the estate is certainly a factor to consider in assessing the reasonableness of an executor’s fee, it is only one factor to consider in the context of the factual record. LaRocca Estate, 431 Pa. 542, 546, 246 A.2d 337, 339 (1968). It is conceivable, for instance, that an executor of a small estate might expend considerable efforts in administering it and would therefore be entitled to an appropriate fee. In this case, however, since petitioners did not raise the issue of the reasonableness of the executor’s fee until after the hearing, there is no factual basis for evaluating this claim or surcharging the executrix.

Finally, in the statement of proposed distribution, the accountant states that James Harvin's pecuniary distribution will be used to offset attorney fees totaling \$2,500 referenced in attachments 13 through 16 for representing him in matters involving the estate of his father, James T. Harvin. Although petitioners' memorandum acknowledges this set off, it does not specifically object to it. Perhaps one reason for this lack of objection is that Katie King, in her will, explicitly provided for the following offset:

Any monetary bequest to my grandson James T. Harvin shall be reduced dollar for dollar by any fee paid by me to Glenda R. Hodges, Esquire for legal fees in connection of her representation of James T. Harvin in the settlement of the estate of James T. King, deceased. 10/1/1998 Will of Katie King, Article IV(3).

The Accountant states that all parties of interest had notice of the audit. According to the accountant, Pennsylvania transfer inheritance tax was paid in the following amounts:

\$1,167.14 on probate estate, \$32.00 interest on probate estate and \$6,181.88 on non-probate estate assets.

The account does not adhere to the model account form recommended by the Committee on National Fiduciary Accounting Standards Project (see Pa. O.C. Rule 6.1), but no objections were posed as to this irregularity. The account lists principal receipts of \$43,823.35, and then sets forth various disbursements and distributions. Those distributions, composed as stated in the account, plus income or credits received since the filing thereof, subject to distributions already properly made and subject to any additional tax as may be due are awarded as set forth in the Petition for Adjudication and Statement of Proposed Distribution:⁴⁰

James T. Harvin

11526 N. Allison Street and its contents

39 Petitioners' Memorandum at 9.

40 See Petition for Adjudication and Statement of Proposed Distribution at 5 & note 3 infra.

Victoria Pearsall

\$650 Cash

A schedule of distribution, containing all certifications required by Phila. O.C. Rule 6.11.A(2), and in conformity with this Adjudication, shall be filed with the clerk within ninety (90) days of absolute confirmation of the account.

Leave is hereby granted to the accountant to make all transfers and assignments necessary to effect distribution in accordance with this adjudication.

AND NOW, this _____ day of APRIL 2008, the account is confirmed absolutely.

Exceptions to this Adjudication may be filed within twenty (20) days from the date of the issuance of the Adjudication. An Appeal from this Adjudication may be taken to the appropriate Appellate Court within thirty (30) days from the issuance of the Adjudication. See Phila. O.C. Rule 7.1A and Pa. O.C. Rule 7.1. as amended, and Pa.R.A.P. 902 and 903.

John W. Herron, J.