

***COURT OF COMMON PLEAS OF PHILADELPHIA  
ORPHANS' COURT DIVISION***

**# 3 Dec 99**

**No. 1397 of 1999**

**Estate of CATHERINE IBRAHAM, Deceased**

**Sur account entitled First Account of Wendell Logan, Executor, as stated by Joyce Logan, Executrix of the Estate of Wendell Logan, Deceased**

**Before PAWELEC, J.**

**This account was called for audit December 6, 1999 and January 4, 2000**

**Counsel appeared as follows:**

**RICHARD I. TORPEY, ESQ., of HOWLAND HESS GUINAN  
TORPEY & CASSIDY LLP - for the Accountant**

**VIVIAN A. SYE-PAYNE, ESQ., - for Yvonne Williams, Objectant**

**Catherine Ibrahim, also known as Catherine H. Ibrahim, died on March 13, 1998, leaving a will and codicil dated August 10 and August 31, 1992, which were duly probated. She was unmarried at the time of her death and was not survived by issue.**

Letters Testamentary were granted to Wendell M. Logan, Esquire, on March 26, 1998; proof of publication of the grant of same was submitted and is annexed hereto.

Payment of transfer inheritance tax, \$43,974.40 on June 12, 1998, was duly vouched.

By the terms of her will and codicil, copies of which are annexed hereto, the testatrix gave her house at 252 North Wilton Street, Philadelphia, and its contents, to her cousin, Estelle White, with the provision that said house and contents should go to Yvonne Williams if Estelle White should die in the lifetime of the testatrix. She gave the sum of \$1,000.00 to St. Simon The Cyrenian Church. She gave the sum of \$2,000.00 to each of Rosewell Taylor, Janet Folk and Yvonne Williams. She gave the sum of \$3,000.00 to her attorney, Wendell M. Logan, Esquire. She gave the balance of her estate then remaining, or residue, in equal shares, to Estelle White, Yvonne Williams and Rosewell Taylor, “....with right of survivorship in the respective co-legatees and not in the heirs of any deceased co-legatee, absolutely and in fee.” She appointed her attorney, Wendell M. Logan, Esquire, to serve as executor of her will.

It is stated that Estelle White, devisee and a residuary beneficiary, died in the lifetime of the testatrix.

It is stated that Rosewell Taylor, legatee and a residuary beneficiary, died in the lifetime of the testatrix.

It is stated that notice of the audit has been given to all parties having a possible interest in the estate.

Wendell M. Logan, Esquire, legatee and executor, died on January 23, 1999. It appears that no one has been appointed or qualified to act as Administrator, D.B.N.C.T.A. of the Estate of Catherine Ibrahim, Deceased.

The instant account is stated by Joyce Logan, widow of the deceased executor, in her capacity as the duly appointed and qualified personal representative of the Estate of Wendell M. Logan, Deceased.

The account reflects payment of \$16,378.00 in executor's commissions to the late Wendell M. Logan, Esquire.

Yvonne Williams, devisee and residuary beneficiary, has appeared by counsel and orally objected to the aforementioned payment of executor's commissions.

Joyce Logan, the accountant herein, testified in support of the questioned payment of executor's commissions. Mrs. Logan stated that she had been married to the late Wendell M. Logan, Esquire, for forty-nine years; that she had served as her husband's legal secretary for the entire period of their marriage; and, that she had closed her husband's law office about one month after his death on January 23, 1999.

Joyce Logan testified that she was present when her husband offered the will and codicil of Catherine Ibrahim for probate; when he opened and inventoried the contents of the safe deposit box of the

testatrix; when he inspected the home of the testatrix at 252 North Wilton Street; when he retained the services of a real estate broker to sell said home; and, when he discussed the sale of said home with the broker; when he signed the Inventory and Inheritance Tax Return; and, when he signed the check to pay the Inheritance Tax. In short, Mrs. Logan stated that she was present when her husband performed most of his duties as executor of the Estate of Catherine Ibrahim, Deceased. Mrs. Logan recalled finding a packet of rings in the home of the testatrix. She insisted that no furs were found in the home.

Rufus Williams, a son of the Objectant, testified in support of his mother's Objection to the payment of executor's commissions. Mr. Williams stated that he could not reach Wendell M. Logan, Esquire, at the latter's law office in South Philadelphia, but, that he did speak to Mrs. Joyce Logan, by phoning her home in Cherry Hill, New Jersey. Mr. Williams recalled that, in the lifetime of Catherine Irbaham, he had seen furs in a cedar closet in the basement of her home, and, jewelry in her bedroom. Mr. Williams assumed that the jewelry was valuable, but, he did not know this to be the case.

Rufus Williams testified that his mother sold premises 252 North Wilton Street after it was distributed to her by the late Wendell M. Logan, Esquire. The account reflects that the house was distributed to the Objectant some eighteen weeks after the death of the testatrix, that is, on July 31, 1998. Mr. Williams stated that a man named "Erskine" occupied

the house at the death of the testatrix and for some time thereafter. According to Mr. Williams, he understood that "Erskine" occupied the house as a sort of watchman, that is, to prevent vandalism. Mr. Williams testified that he inspected the house after his mother took possession thereof; that he found no furs in the cedar closet in the basement of the house; and, that "Erskine" professed to have no knowledge about the tangible personal property of the testatrix.

Rufus Williams identified Exhibit "O-1" as a check which was received by "Erskine" at 252 North Wilton Street, and, subsequently delivered to the Objectant. Said check is in the amount of \$114,893.44, is dated June 11, 1998, and, is drawn to the order of the "Estate of Catherine H. Ibrahim, Wendell Logan, Executor".

Edward Brown was called as a witness by the Objectant. Mr. Brown testified that he bought premises 252 North Wilton Street about two months before the hearing in this matter, that is, in November of 1999. Mr. Brown stated that he paid several outstanding bills in connection with his purchase of the said premises. Said bills included: \$1,032.00 in charges to Philadelphia Gas Works, \$1,223.07 in real estate taxes to the City of Philadelphia, and, \$437.45 in water and sewer charges to the City of Philadelphia.

The Objectant offered Exhibits "O-5", "O-4" and "O-6" to corroborate the testimony of Mr. Brown. Each of the said Exhibits was

issued by a firm known as "The CIT Group/Consumer Finance, Inc.", and, signed by Mr. Brown. Each is dated November 12, 1999.

Exhibit "O-5" is addressed to "Phila Gas Works", and, refers to an enclosed check in the amount of \$1,032.32. Exhibit "O-5" gives no information as to when charges totaling \$1,032.32 were incurred.

Exhibit "O-4" is addressed to "City of Phila", and, refers to an enclosed check in the amount of \$1,223.07. Exhibit "O-4" gives no information as to when charges totaling \$1,223.07 were incurred.

Exhibit "O-6" is addressed to "Water Revenue Bureau", and, refers to an enclosed check in the amount of \$437.45. Exhibit "O-6" gives no information as to when charges totaling \$437.45 were incurred.

The Objectant offered Exhibit "O-7". Exhibit "O-7" was issued by the "Real Estate Tax System" of the City of Philadelphia, and, reflects the calculation of a billing of \$1,223.07. According to Exhibit "O-7", as of November 22, 1999: real estate taxes for calendar year 1997 were paid; \$689.94 was owed for calendar year 1998; and, \$533.13 was owed for calendar year 1999.

Counsel for the accountant objected to the admission of Exhibits "O-4", "O-5" and "O-6". These objections were sustained because said Exhibits give no information as to when the charges which they reflect were, in fact, incurred.

In Strand Estate, 3 D. & C. 3d 457 (1976), at 459, this Court made the following observation about fiduciary commissions:

" It is well settled that a fiduciary is entitled to 'fair and just' compensation. What is 'fair and just' depends upon the extent and character of the labor and responsibilities involved: ...." (citations omitted)

The inventory and account reflect that the testatrix died owning assets having a value of \$349,586.94, including a house valued at \$25,000.00 and an account with Dreyfus Investment Services valued at \$118,000.00. The account and testimony reflect that Wendell M. Logan, Esquire, the deceased executor: offered the will and codicil of Catherine Ibrahim for probate; opened and inventoried the contents of her safe deposit box; inspected her home; retained the services of a real estate broker to sell said home; discussed the sale of said home with the broker; signed the Inventory and Inheritance Tax Return; and, paid the Inheritance Tax at discount. Mr. Logan's widow and personal representative has filed an account of his administration which appears to be complete and in good form. Having considered the time and effort normally required to administer and distribute an estate such as that of this testatrix, and, having considered the testimony of the witnesses, this Court is satisfied that the amount of \$13,500.00 represents fair and just compensation for the services of the late Wendell M. Logan, Esquire, and his personal representative in administering and distributing the assets of this estate. The amount of \$2,878.00 is disallowed, and, will be stricken from the executor's commissions and added back to the balance of principal.

The Objection having been addressed, the account shows a balance of principal, personal property, and a balance of income, before distributions, of \$ 247,927.14 to which add stricken executor's commissions, per prior discussion, of 2,878.00 making a balance available for distribution of \$250,805.14 which, composed as set forth in the account, is awarded as follows: jewelry having an appraised value of \$50.00 to Yvonne Williams; \$1,000.00 to St. Simon the Cyrenian Church; \$2,000.00 to Janet Folk; \$3,000.00 to Wendell M. Logan; and the balance of the estate then remaining, or residue, to Yvonne Williams.

The account shows unconverted real estate appraised at \$25,000.00 being premises 252 North Wilton Street, Philadelphia, Pennsylvania, which is awarded to Yvonne Williams.

The above award of premises 252 North Wilton Street, Philadelphia, to Yvonne Williams, is made subject to the distribution heretofore properly made and reflected at page 8 of the account.

All of the above awards are made subject to all transfers and payments heretofore properly made on account of distribution.

Joyce Logan, Executrix of the Estate of Wendell Logan, Deceased, and the accountant herein, is authorized to receive and collect all property which is reflected in the First Account of Wendell Logan, Executor, together with all income accrued thereon, and to make all



**transfers and assignments necessary to effect distribution in accordance with this adjudication.**

**AND NOW, \_\_\_\_\_, unless exceptions are filed to this adjudication within twenty (20) days, the account is confirmed absolutely.**

**J.**