

**COURT OF CHANCERY
OF THE
STATE OF DELAWARE**

LEO E. STRINE, JR.
VICE CHANCELLOR

New Castle County Courthouse
500 N. King Street, Suite 11400
Wilmington, Delaware 19801-3734

Date Submitted: May 24, 2011
Date Decided: May 26, 2011

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RE: *In the Matter of the Estate of John A. Erdman, Jr.*
C.A. No. 3037-MA

Dear Counsel and Ms. Grant:

I have carefully reviewed the record in this case and the arguments of the respondent. I have also received the uncontested motion to withdraw of Mr. Ferry. The motion to withdraw has been granted by separate order as unopposed.

Given my view after reading the papers and the record that oral argument is unnecessary, the oral argument previously scheduled for June 1, 2011 is cancelled. This is my decision after *de novo* review of the issues addressed by the exceptions.

After reviewing the exceptions in light of the full record, I deny the exceptions. The Master's well-reasoned decision is supported by the factual record and her conclusions of law are proper. The exceptions do not take issue with any of the Master's

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credibility determinations and the objective evidence in the record fully supports her decision. Having reviewed the Master's decision on a *de novo* basis, I find the respondent's exceptions to be without merit.

Believing the Master to have dealt with the issues in a proper manner and having articulated the reasons for her decision well, there is no need for me to repeat her analysis. Rather, I simply affirm for the reasons set forth by the Master and adopt her analysis as written. IT IS SO ORDERED.

Very truly yours,

/s/ Leo E. Strine, Jr.

Vice Chancellor

LESJr/eb