

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

IMO THE ESTATE OF)
THOMAS J. O’DEA) ROW Folio No. 25424-SEM

ORDER

WHEREAS, Thomas J. O’Dea, a/k/a Thomas J. O’Dea, Jr. (the “Decedent”), died on November 17, 2021, leaving behind a last will and testament and three children;¹ on February 22, 2022, letters testamentary were granted to the Decedent’s daughter Kathleen M. Sprague (the “Executrix”);²

WHEREAS, on July 20, 2023, the Executrix filed the first accounting for the Decedent’s estate (the “Accounting”);³ the Decedent’s son, Thomas J. O’Dea, III (the “Exceptant”) filed exceptions to the Accounting on or about October 23, 2023 (the “Exceptions”);⁴ the Executrix responded to the Exceptions on or about November 28, 2023, explaining, in pertinent part, that an amended inventory and second and final accounting would be filed to address certain concerns raised in the Exceptions;⁵

WHEREAS, this matter has been assigned to me to hear the Exceptions;

¹ Docket Item (“D.I.”) 1.

² D.I. 2.

³ D.I. 10.

⁴ D.I. 12.

⁵ D.I. 14.

WHEREAS, under Court of Chancery Rule 197(a), “[e]xceptions to an inventory may be filed with the Register of Wills at any time after the filing of the inventory but not later than 3 months after the mailing of the notice of the filing of the final accounting. Exceptions to an accounting shall be filed with the Register of Wills within 3 months of the mailing of the notice of the filing of the accounting[;]”

WHEREAS, under Court of Chancery Rule 174(c)(1), this Court may refer probate disputes to mandatory mediation; alternatively, under Court of Chancery Rule 197(c) the parties involved in estate exceptions “shall confer and contact the Court to schedule a hearing on the exceptions to be conducted” under Rule 198; this Court also has discretion to stay matters pending before it “in the discretion of the Court, as a function of its necessary control of its docket[;]”⁶ under Rule 1, this Court is further charged with taking action to “secure the just, speedy and inexpensive determination of every proceeding[;]”

IT IS HEREBY ORDERED this 19th day of December 2023, as follows:

1. The Exceptions are hereby STAYED. It would be inefficient to refer the Exceptions to mediation or schedule a contested hearing to resolve the Exceptions before the Executrix files the promised amended inventory and second and final accounting.

⁶ *Stimwave Techs. Inc. v. Perryman*, 2023 WL 5748753, at *1 (Del. Ch. Sept. 6, 2023).

2. The Executrix shall file the amended inventory and second and final accounting within ninety (90) days, unless good cause is shown for an extension of time.

3. If the amended inventory and the second and final accounting do not resolve the Exceptions, the Exceptant shall file a letter during the exceptions period (no later than three (3) months after notice is sent to the Exceptant informing him that the Executrix filed the second and final accounting) to preserve the Exceptions. The Exceptant may file additional exceptions to the amended inventory and the second and final accounting by the exceptions deadline. If the Exceptant fails to reiterate the Exceptions as contemplated herein and files no new exceptions during the exceptions period, the Exceptions will be deemed withdrawn and the second and final accounting will be treated as unopposed.

4. This is a final report under Court of Chancery Rule 143 and exceptions under Rule 144 are stayed until a final decision on the Exceptions.

IT IS SO ORDERED.

/s/ Selena E. Molina
Magistrate Selena E. Molina