NON-PRECEDENTIAL DECISION - SEE SUPERIOR COURT O.P. 65.37

JACOB SINGER AS TRUSTEE OF THE MICHAEL SINGER 2005 GST EXEMPT TRUST FOR JACOB SINGER	:	IN THE SUPERIOR COURT OF PENNSYLVANIA
v.	:	
DAVID SINGER, MICHAEL SINGER, INC. T/A MICHAEL SINGER REAL ESTATE, KIRK ELDRIDGE AND MAZARS USA LLP	:	
DAVID SINGER, AND MICHAEL SINGER, INC. T/A MICHAEL SINGER REAL ESTATE	:	
v.	:	
JACOB SINGER	:	
APPEAL OF: JACOB SINGER AS TRUSTEE OF THE MICHAEL SINGER 2005 GST EXEMPT TRUST FOR JACOB SINGER	:	No. 232 EDA 2025

Appeal from the Order Entered December 24, 2024
In the Court of Common Pleas of Philadelphia County Civil Division at No(s): 220701119

BEFORE: KUNSELMAN, J., SULLIVAN, J., and LANE, J.

MEMORANDUM BY SULLIVAN, J.: **FILED NOVEMBER 12, 2026**

Jacob Singer ("Appellant") as trustee of the Michael Singer 2005 GST exempt trust for Jacob Singer ("Trust") appeals from the order dismissing his

action after the trial court resolved the competing summary judgment motions filed by Appellant and the defendants, David Singer ("David") and Michael Singer, Inc. t/a Michael Singer Real Estate ("MSI") (collectively, "the Singer Appellees"), and Kirk Eldridge and Mazars USA LLP (collectively, "Mazars Appellees"). Appellant brought his underlying action alleging the unauthorized management of real property in the Trust, the mismanagement of those properties, and the misappropriation of the proceeds from those properties by the Singer and Mazars Appellees. On appeal, Appellant asserts: (1) the trial court failed to enforce its own discovery orders; (2) he presented sufficient evidence of damages; (3) he was entitled to an accounting; and (4) he was entitled to immediate possession of the properties in the Trust. Finding no basis upon which to grant relief on Appellant's claims, we affirm.

The present appeal matter is part of a contentious and ongoing family dispute.[1] Relevantly, the patriarch of the family, Michael Singer ("Michael"), founded MSI, a real estate management company, and he accumulated a large real estate portfolio of income-producing properties, which he owned by himself, or through related entities. Michael established trusts for his sons, including Appellant and David, and, in June 2005, Michael executed the instrument for the Trust. The instrument named Appellant as trustee and

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[1] This Court is aware of the acrimonious relationships within the family, ***see In re Estate of Singer***, --- A.3d ---, ---, 2026 WL 117403, at *1 n.1, 4 (Pa. Super. filed Apr. 30, 2026), and other pending appeals involving Appellant, ***see*** 2185 EDA 2024, 2484 EDA 2024, 2485 EDA 2024, 3870 EDA 2024, 3271 EDA 2024.

vested the trustee with broad administrative powers, including the power to: buy, retain, or sell property in the Trust, perform any action the trustee considered advisable, exercise all rights of real estate ownership, and employ agents for the Trust.[2]

Michael transferred the majority of the properties from his portfolio into the Trust.[3] As Appellant described: Michael, or an entity related to Michael, sold a property to the Trust and took back the financing for the property; the Trust would then sign a promissory note to Michael, and the Trust would repay the note. ***See*** Deposition of Jacob Singer, 5/21/24, at 100;[4] Deposition of Jacob Singer, 5/29/24, at 122-23.[5] All of the properties Michael transferred into the Trust had loans or mortgages on them. ***See*** Deposition of Jacob

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[2] Appellant attached a copy of the Trust documents to his complaint, with indications they were filed under seal; however, full text versions are attached to his summary judgment motion. ***See*** Appellant's Motion for Summary Judgment, 7/15/24, Exhibit A (reproducing Appellant's complaint with exhibits to the complaint). The Trust instrument's fifth provision outlined Appellant's administrative powers. ***See id***., Exhibit A to Appellant's Complaint, at 6-7. At the time of this litigation, the Trust appeared to include approximately sixty-five properties, which the Trust wholly owned, and approximately twenty-three other properties which are apparently owned by other entities in which the Trust may have an interest. ***See id***. at 3 & Exhibit C. Appellant does not distinguish the properties based on the Trust's sole or shared ownership interests.

[3] It is undisputed that Appellant personally arranged for the purchases of several properties for the Trust and managed several properties by himself.

[4] Attached as Exhibit B to the Singer Appellees' Motion for Summary Judgment, 7/15/24.

[5] Attached as Exhibit C to the Singer Appellees' Motion for Summary for Judgment, 7/15/24.

Singer, 5/21/24, at 142. Michael arranged for the Mazars Appellees to be the Trust's accountants, and they, through Kirk Eldridge, prepared the Trust's tax returns. ***See*** Deposition of Kirk Eldridge, 6/5/24, at 42, 44.[6]

Appellant and Michael managed most of the properties in the Trust: more specifically, Appellant explained he "authorized Michael" to manage the properties he did not personally manage and thus "indirectly" managed those properties. Deposition of Jacob Singer 5/21/24, at 237.[7] Prior to 2018, Appellant believed Michael managed the properties as an individual or sole proprietor of MSI with the assistance of MSI staff. ***See*** Deposition of Jacob Singer, 5/29/24, at 54-55. Appellant was unaware David had become "the 100 percent owner of MSI since 2012." ***Id***. at 55. Appellant came to believe David and MSI had taken unlawful control of properties in the Trust by pretending Michael was continuing to actively manage the Trust's properties. ***See*** Deposition of Jacob Singer 5/21/24, at 250-53.

After learning Michael was no longer managing the properties in the Trust,[8] Appellant wanted to manage personally all of the properties. In April

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[6] Attached as Exhibit F to the Mazars Appellees' Motion for Summary Judgment, 7/16/24.

[7] Attached as Exhibit D to Appellant's Motion for Summary Judgment, 7/15/24.

[8] Michael apparently ceded his real estate broker's license in 2018. Appellant avers that MSI did not have a real estate broker's license until October 2018. Appellant points to no evidence suggesting when he learned Michael relinquished his license, when Michael stopped managing properties in the Trust, when he learned Michael stopped managing the properties, or when MSI began managing the Trust without Michael.

and June 2022, Appellant asked the Singer Appellees to provide him copies of their records for the properties and take immediate steps to transfer management of the properties. ***See*** Letters from Appellant to David Singer.[9] Appellant also requested records about the Trust from the Mazars Appellees. ***See*** Letter from Appellant to Kirk Eldridge.[10]

Appellant asserted the Singer and Mazars Appellees refused his requests to provide full information about the properties in the Trust or the Trust's finances, and he fired the Mazars Appellees as the Trust's accountants. Appellant also drove by numerous properties and believed the Singer Appellees had neglected the Trust's properties, while better maintaining the properties in which David, or David's trust, had an interest. Appellant also came to believe the Trust had overpaid on the promissory notes to Michael, and the Singer and Mazars Appellees were misappropriating proceeds owed to the Trust and concealing the unlawful taking of those proceeds.

In July 2022, Appellant filed a complaint against the Singer and Mazars Appellees and set forth counts of fraudulent conveyance, fraud, conversion, replevin, accounting, and conspiracy against them. Appellant claimed the Singer and Mazars Appellees interfered with his right and ability to manage the properties in the Trust, engaged in a conspiracy to conceal the misappropriation of proceeds owed to the Trust, and neglected the Trust's

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[9] Attached in Exhibits D and F to Appellant's Motion for Summary Judgment, 7/15/24.

[10] Attached in Exhibit F to Appellant's Motion for Summary Judgment, 7/15/24.

properties.[11] The Singer Appellees filed an answer with new matter and counterclaims,[12] and the Mazars Appellees filed an answer and new matter. The Singer Appellees also filed a joinder complaint, and an amended joinder complaint, against Appellant in his individual capacity, wherein they set forth counts of tortious interference with business relations, breach of contract, and defamation.

During discovery, Appellant filed initial motions to compel, asserting the Singer and Mazars Appellees interposed boilerplate objections to his discovery requests. ***See*** Appellant's Motions to Compel Responses, 2/6/23, at 2. In July 2023, the trial court directed the Singer and Mazars Appellees to provide full and complete responses to Appellant's discovery requests within ten days. ***See*** Orders, entered 7/11/23. The Singer and Mazars Appellees then filed a joint motion for protective orders and to compel Appellant to execute a

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[11] Eight days after filing his complaint, Appellant filed an emergency petition for preliminary injunctive relief. The trial court denied the petition, and this Court affirmed the denial of preliminary injunctive relief. ***See Singer as Tr. of Michael Singer 2005 GST Exempt Tr. for Jacob Singer v. Singer***, 767 EDA 2023, 2024 WL 688282 (Pa. Super. 2024) (non-precedential memorandum).

[12] The Singer Appellees asserted, as new matter, that "[t]here was an agreement among [Appellant], Michael, and MSI that so long as the promissory notes remained outstanding, MSI would continue to manage the Trust assets." The Singer Appellees' Answer with New Matter and Counterclaims, 3/17/23, at 23. Appellant denied the existence of such an agreement or any outstanding balances on the promissory notes. ***See*** Appellant's Answer to Counterclaims, 8/22/23, at 5.

The trial court dismissed one of the Singer Appellee's counterclaims for assault after sustaining Appellant's preliminary objection. ***See*** Order, 8/11/23, at 2.

confidentiality agreement, which the court granted in August 2023. ***See*** Order, entered 9/1/23, at 1. After Appellant filed additional motions to compel and for sanctions against the Singer and Mazars Appellees, as well as a motion to lift the confidentiality requirement, the court entered orders in April 2024 requiring the Singer and Mazar Appellees to disclose further information subject to confidentiality provisions, and with notations that the parties could seek sanctions upon further application.[13] Appellant did not file additional discovery motions or seek further sanctions before the close of discovery.

Beginning in July 2024, the parties filed cross-motions for summary judgment. The Singer Appellees produced an expert report asserting, *inter alia*, Appellant's belief that the Trust had repaid all of the promissory notes to Michael was inaccurate and there remained an outstanding balance on the notes. ***See*** Report of Glenn Newman, 7/1/24, at 13-15.[14] The Singer Appellees' expert also opined Appellant did not understand the nature of capital or equity accounts. ***See id***. at 19. Appellant did not obtain an expert.

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[13] ***See*** Order, Control No. 24030536, entered 4/11/24, at 1 (discussing copies of tax returns and related work papers, and making sanctions available on further application); Order, Control No. 24030690, entered 4/11/24, at 1 (discussing materials necessary for Appellant's new accountant to prepare tax returns), Order, Control No. 24030501, entered 4/11/24 (requiring disclosure of unredacted rental agreements from 2018 to the present, subject to an "Attorneys' Eyes Only" provision, and making sanctions available on further application).

[14] Attached as Exhibit E to the Singer Appellees' Motion for Summary Judgment, 7/15/24.

On December 23, 2024, the trial court: (1) granted the Singer Appellees' and Mazars Appellees' summary judgment motions; (2) granted Appellant's summary judgment motion, in part, for the dismissal of the Singer Appellees' counterclaims and joinder complaint, but denied the remainder of Appellant's summary judgment motion; and (3) dismissed Appellant's complaint with prejudice. ***See*** Order, dated 12/23/24, entered 12/24/24, at 1. The trial court indicated, in part, that Appellant's failure to obtain an expert was fatal to his claims that money had been diverted away from the Trust. ***See*** Opinion Accompanying Order, 12/24/24, at 5. Twenty-eight days after the entry of the order addressing the summary judgment motions, Appellant filed a motion for reconsideration and, on the following day, a timely notice of appeal.[15] The trial court subsequently dismissed Appellant's motion for reconsideration as moot. Both Appellant and the trial court have complied with Pa.R.A.P. 1925.

Appellant raises the following issues, which we have reordered for the purpose of discussion:

> I. Did the [trial] court err in failing to enforce its discovery orders entered against [the Singer and Mazars Appellees] and allowing [the Singer and Mazars Appellees] to block [Appellant's] access to trust records?
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> II. Did the [trial] court err in granting summary judgment to [the Singer and Mazars Appellees] as to all of [Appellant's] claims on the basis that [Appellant] purportedly failed to show that [Appellant] sustained any damages where [Appellant] submitted ample evidence in opposing [the Singer and Mazars Appellees'] motions for summary judgment showing that [Appellant] sustained ascertainable

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[15] The Singer Appellees filed, but later discontinued, a cross-appeal.

damages due to [the Singer and Mazars Appellees'] misconduct?

III. Did the [trial] court err in granting summary judgment to [the Singer and Mazars Appellees] as to [Appellant's] request for an accounting where ample evidence in the record establishes that [Appellant] has a strong basis for an accounting remedy due to [the Singer and Mazars Appellees'] pretrial misconduct?

IV. Did the lower court err in granting summary judgment to [the Singer and Mazars Appellees] on [Appellant's] claim for the turnover of trust property that were unlawfully managed by [the Singer and Mazars Appellees] where the record establishes that [Appellant] submitted ample evidence that [Appellant] had the right to immediate possession of [the Trust's] real estate and management records for the real estate due to [the Singer and Mazars Appellees'] misconduct.

Appellant's Brief at 4-5 (reordered).

In his first issue, Appellant asserts the trial court abused its discretion in failing to enforce its discovery orders and declining to sanction the Singer and Mazars Appellees for repeated discovery violations. ***See*** Appellant's Brief at 39. The trial court found this issue waived. ***See*** Trial Court Opinion, 3/31/25, at 8-9 (stating, "[Appellant] cannot legitimately claim that he was denied information he did not diligently seek"). The trial court noted, in relevant part, it had granted Appellant's motions to compel in April 2024, and, despite allowing any party to seek sanctions for the failure to comply with its April 2024 discovery orders, Appellant presented no further discovery issues until after discovery closed. ***See id***.

Initially, we note Appellant's arguments concerning his discovery issue are muddled. Appellant initially suggests the trial court abused its discretion

when imposing confidentiality and "Attorney's Eyes Only" provisions in August 2023 and April 2024 discovery orders. ***See*** Appellant's Brief at 37. However, his arguments challenging those confidentiality provisions consist of conclusory and boilerplate assertions that, as trustee, he was entitled to information without restriction and a one-sentence paragraph, neither of which he supports with citations to pertinent law. ***See id***. at 37, 40 ("The [trial] court further abused its discretion by ordering sever[e] limitations of the confidentiality of [Appellant's] own business records, including attorney[s'] eyes only designations, that handicapped [Appellant] from obtaining corroborating evidence of [the Trust's] financial losses"). Because Appellant failed to develop a meaningful appellate argument concerning the confidentiality restrictions, those claims are waived. ***See*** Pa.R.A.P. 2119(a); ***Lackner v. Glosser***, 892 A.2d 21, 29 (Pa. Super. 2006).

To the extent Appellant asserts the trial court failed to enforce its discovery orders, Appellant has waived the issue. As noted by the trial court, its April 2024 orders permitted Appellant to seek sanctions based on the Singer and Mazars Appellees' failure to comply with the court's orders. Appellant did not avail himself of that opportunity, and he cannot now complain that the trial court failed to enforce its discovery orders when he did not timely present an ongoing discovery dispute to the trial court before discovery closed. ***See*** Pa.R.A.P. 302(a); ***see also*** Pa.R.Civ.P. 4019(a)(1)(viii) (stating that "[a] court may, ***on motion***, make an appropriate order if . . . a party or person otherwise fails to make discovery or to obey an order of court

respecting discovery"). Therefore, Appellant's first issue is waived, and this Court will not address it further.

Appellant's second, third, and fourth issues challenge the trial court's decisions on the cross-motions for summary judgment. This Court's standard of review requires we reverse a grant of summary judgment only if the trial court commits an error of law or abuses its discretion. ***See Truax v. Roulhac***, 126 A.3d 991, 996 (Pa. Super. 2015) (*en banc*). "In reviewing an order granting summary judgment, our scope of review is plenary, and our standard of review is the same as that applied by the trial court." ***Caterpillar Financial Services Corp. v. Get 'Er Done Drilling, Inc.***, 286 A.3d 302, 305 (Pa. Super. 2022) (citation omitted). Further, we must examine the entire record. ***See Donegal Mut. Ins. Co. v. Fackler***, 835 A.2d 712, 715 (Pa. Super. 2003).

It is well settled "summary judgment is appropriate only in those cases where the record clearly demonstrates that there is no genuine issue of material fact and that the moving party is entitled to judgment as a matter of law." ***See Truax***, 126 A.3d at 996 (internal citation and quotation marks omitted). "[A] record that supports summary judgment either (1) shows the material facts are undisputed or (2) contains insufficient evidence of facts to make out a prima facie cause of action or defense." ***Olszewski v. Parry***, 283 A.3d 1257, 1263 (Pa. Super. 2022) (internal citation omitted). A court must examine the factual record of a case in a light most favorable to the non-moving party. ***See Brown v. City of Oil City***, 294 A.3d 413, 427 (Pa. 2023).

In his second issue, Appellant challenges the trial court's decision to grant the Singer and Mazars Appellees' summary judgment motions because Appellant presented only speculative evidence of damages and did not produce an expert.

A plaintiff cannot survive summary judgment when mere speculation would be required for the jury to find in his favor. ***See Krauss v. Trane U.S. Inc.***, 104 A.3d 556, 568 (Pa. Super. 2014). "As a general rule, damages are not recoverable if they are too speculative, vague[,] or contingent[,] and are not recoverable for loss beyond an amount that the evidence permits to be established with reasonable certainty." ***TCS Black Label Realty, LLC v. Serhant Pennsylvania, LLC***, 352 A.3d 528, 550 (Pa. Super. 2026) (citations and quotation marks omitted). "The question of whether damages are speculative has nothing to do with the difficulty in calculating the amount, but deals with the more basic question of whether there are identifiable damages." ***Printed Image of York, Inc. v. Mifflin Press*, *Ltd.***, 133 A.3d 55, 60 (Pa. Super. 2016) (citation omitted).

With respect to need for an expert to sustain a cause of action, this Court has stated:

> Expert testimony is often employed to help jurors understand issues and evidence which is outside of the average juror's normal realm of experience. . . .
>
> > [t]he employment of testimony of an expert rises from necessity, a necessity born of the fact that the subject matter of the inquiry is one involving special skill and training beyond the ken of the ordinary layman.

Conversely,

> [I]f all the primary facts can be accurately described to a jury and if the jury is as capable of comprehending and understanding such facts and drawing correct conclusions from them as are witnesses possessed of special training, experience or observation, then there is no need for the testimony of an expert.

Brandon v. Ryder Truck Rental, Inc., 34 A.3d 104, 108 (Pa. Super. 2011) (citations omitted).

Appellant argues the trial court erred in concluding he needed an expert when he established the fact of damages based on the Trust's reported income and a balance remaining in a bank account maintained by the Singer Appellees with respect to the properties in the Trust. ***See*** Appellant's Brief at 31-32. Specifically, Appellant asserts there was evidence that by the end of 2022, the Trust had rental income of at least $10 million, which did not exist on a balance of a bank account at the end of 2022. ***See id***. at 31. Appellant posits the difference between the income received and the balance on the bank account established David "unlawfully transferred and continues to transfer . . . monies from the accounts of the Trust to accounts [David] controls . . .." ***Id***. at 32.

The trial court, when granting summary judgment against Appellant on this issue, explained:

> [Appellant] has not adduced evidence that his damages exist, nor that they are the result of the [Singer and Mazars Appellees'] conduct.
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> Throughout his deposition testimony, [Appellant] was unable to articulate his damages. When asked to describe his damages in the case, he responded, "At this point, due to lack of discovery produced . . . , I don't have the full calculation of all the damages made." When asked, "[P]lease provide specific numbers that you

> have now discovered in this case that you are claiming for actual damages caused by David Singer," he responded, "Due to the lack of production of discovery, those numbers are incalculable at this time. When the numbers are -- when full discovery that we asked for is produced, then those numbers could be calculated."
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> [Appellant] cannot point to non-speculative evidence of the existence of his damages. His analysis of supposed overpayments on the Trust's promissory notes does not, by his own admission, include all obligations or all payments.

Opinion Accompanying Order, 12/24/24, at 7.

The trial court further addressed Appellant's need for an expert as follows:

> [Appellant] argues that this matter is simple enough to be understood by an ordinary layperson. An ordinary layperson, however, cannot without assistance understand the books of an entity like the Trust, which owns dozens of rent-producing properties, and determine whether money was improperly diverted from it.

Id. at 6.

Appellant's argument, that the trial court erred or abused its discretion when concluding the evidence of monetary damages was too speculative and required an expert to support his claims against the Singer and Mazars Appellees, merits no relief. On appeal, Appellant baldly references rental income and a bank account balance to suggest millions of dollars are missing. ***See*** Appellant's Brief at 31-32. Without more, however, such evidence does not establish the fact of damages. Appellant points to no evidence, concerning deposits and withdrawals from the account or where the withdrawals went, necessary to establish proceeds were improperly diverted away from the Trust. Furthermore, Appellant's citations to the record highlight the

speculative nature of his claims and need for expert testimony. For example, Appellant cites his own deposition testimony that there are "millions of dollars that are not accounted for." Deposition of Jacob Singer, 5/21/24, at 264; ***see also*** Appellant's Brief at 31-32. Appellant also cites to David's deposition at which Appellant's counsel asserted Appellant previously demanded David release funds from a "capital account," after which counsel and David disagreed over whether the capital account was a cash account. ***See*** Deposition of David Singer, 3/5/24, at 167-68; ***see also*** Appellant's Brief at 31.[16] Far from establishing support of damages related to an alleged scheme to misappropriate the Trust's proceeds, the foregoing record citations support the trial court's conclusions that Appellant's damages evidence was speculative and a factfinder would require the assistance of an expert to define critical accounting terms. Accordingly, because Appellant has failed to demonstrate an error of law or abuse of discretion in the trial court's determination, we affirm the trial court's decision that Appellant failed to present sufficient evidence of damages.

In his third issue, Appellant claims the trial court erred in rejecting his claim for an accounting pursuant to Pa.R.Civ.P. 1021(a).

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[16] Appellant's other citations to the record relate to his belief that the Singer Appellees better maintained properties in which David had an interest than the properties in which the Trust had an interest. ***See*** Appellant's Brief at 31-32. However, he develops no arguments to support that belief or otherwise assert an error or abuse of discretion by the trial court. Therefore, this Court will not address that matter. ***See*** Pa.R.A.P. 2119(a); ***Lackner v. Glosser***, 892 A.2d at 29.

As this Court has stated, Pa.R.Civ.P. 1021(a) "permits pleading alternative demands for relief, including an accounting[,"] but does not establish a right to an accounting. ***See Slomowitz v. Kessler***, 268 A.3d 1081, 1106 (Pa. Super. 2021).[17] "The right to an accounting must derive from another source." ***Id***. (citation omitted).

In ***Buczek v. First National Bank of Mifflintown***, 531 A.2d 1122 (Pa. Super. 1987), this Court recognized that a right to accounting may be incident to a cause of action such as a breach of contract or another assumpsit claim. ***See Buczek***, 531 A.2d at 1123-24. However, when the plaintiff does not state a cause of action for a breach of contract or other assumpsit claim, he has no right to an accounting at law. ***See id***. at 1124.[18]

Appellant cites Pa.R.Civ.P. 1021 as providing a right to demand an accounting, as well as ***Kilmer v. Elexco Land Servs., Inc.***, 990 A.2d 1147, 1158 (Pa. 2010), and ***Buczek***. Appellant asserts the Singer and Mazars Appellees' wrongful conduct ***during discovery*** gave rise to a right to an

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[17] Rule 1021(a) states: "Any pleading demanding relief shall specify the relief sought. Relief in the alternative or of several different types, including an accounting may be demanded." Pa.R.Civ.P. 1021(a).

[18] ***Buczek*** recognized that a right to an accounting may arise in other circumstances, such as those previously referred to as arising in equity. ***See Buczek***, 531 A.2d at 1124. However, Appellant has not developed an argument referring to those "equitable" circumstances, and it would be improper for this Court to fashion an argument on his behalf. ***See Coulter v. Ramsden***, 94 A.3d 1080, 1088 (Pa. Super. 2014).

accounting. ***See*** Appellant's Brief at 33-35.[19] Appellant adds that the trial court should have appointed an independent accountant to examine the Singer and Mazars Appellees' books.

Following our review, we conclude Appellant has failed to demonstrate a right to an accounting as a matter of law. Initially, ***Buczek*** supports the denial of an accounting where Appellant, like Buczek, failed to sustain causes of action upon which the right to an accounting would arise. ***See Buczek***, 531 A.2d at 1124 (concluding that a plaintiff's failure to understand what a bank did with the money after it was received does not state a cause of action for breach of contract or any other assumpsit claim; the plaintiff, therefore, did not have a "cause of action at law for an accounting"). Furthermore, ***Kilmer*** does not support Appellant's position. The primary holding in that case concerned the statutory interpretation of the term "royalty" in the Guaranteed Minimum Royalty Act, ***see*** 58 P.S. § 33 (repealed), applicable to oil and gas leases, and the appropriate sales and production costs used to calculate the royalty due. ***Kilmer*** 990 A.2d at 1149. Although the ***Kilmer*** Court, noted, "if a landowner suspects that a gas company is charging higher costs than the gas company is actually paying, then the landowner can seek a court ordered accounting[,]" that passage appears to be *dicta* as it was not essential to the Court's decision. ***See id***. at 1158; ***see also Cole v.***

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[19] Appellant notes the trial court did not expressly consider his right to an accounting in the opinion accompanying its summary judgment order or in its Rule 1925(a) opinion.

Pennsylvania Dep't of Envtl. Prot., 329 A.3d 1228, 1250 n.101 (Pa. 2025) (stating: "*Dicta* is an opinion by a court on a question that is directly involved, briefed, and argued by counsel, and even passed on by the court, but that is not essential to the decision. *Dicta* has no precedential value") (citation, quotation marks, and brackets omitted). Moreover, the portion of ***Kilmer*** cited by Appellant simply does not support a claim that a right to an accounting arises out of alleged discovery violations. Therefore, Appellant has not shown an error of law or abuse of discretion in the trial court's dismissal of his claim for an accounting on summary judgment.[20]

In his fourth issue, Appellant asserts the trial court erred in not awarding him an immediate right of possession of the properties in the Trust. Appellant essentially argues the trial court should have granted his summary judgment motion on this issue because he put forth ample evidence establishing immediate possession and control of the properties. ***See*** Appellant's Brief at 20, 22-23, 25-26.[21] Appellant asserts such evidence showed he had greater

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[20] Although Appellant also argues he was entitled to a court-appointed accountant, there is no indication he sought such relief in the trial court. ***See*** Complaint, 7/14/22, at 13-14, 31-33 (summarizing the relief requested under the counts for an accounting); Appellant's Motion for Summary Judgment, 7/15/24, at 17-18 (summarizing relief requested). Therefore, that argument is waived, and this Court will not address it. ***See*** Pa.R.A.P. 302(a).

[21] In his lead brief, Appellant argues he was entitled to a judgment as a matter of law. In his reply brief, Appellant asserts the trial court erred in granting summary judgment in favor of the Singer Appellees because, "at the very least, . . . factual issues prevented the [trial] court from entering summary judgment in favor of . . . Appellees." Appellant's Reply Brief at 8. The issue
(Footnote Continued Next Page)

rights under the Trust to administer and manage the properties than the Singer Appellees, who had wrongfully assumed control over the properties, were unlawfully managing the properties, and had no right to deny his request for possession. ***See id***. The trial court, when denying Appellant relief, determined that while Appellant asserted in his summary judgment motion that the Singer Appellees had no right to manage the properties and no written agreement existed to allow them to do so, the Singer Appellees had responded with copies of multiple property management agreement that gave Michael, as agent, and/or MSI the right to manage rental properties. ***See*** Trial Court Opinion, 3/31/25, at 4. For the reasons that follow, we affirm the trial court's determination, albeit for different reasons. ***See Volkswagen Grp. of Am., Inc. v. Kimmel & Silverman***, 74 A.3d 1042, 1043 & n.3 (Pa. Super. 2013). Specifically, we conclude Appellant (1) failed to adduce evidence that the Singer Appellees wrongfully took control of the properties; (2) waived claims related to the management agreements presented; and (3) has not

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as stated in Appellant's reply brief is waived. ***See Riverview Carpet & Flooring, Inc. v. Presbyterian SeniorCare***, 299 A.3d 937, 969 n.20 (Pa. Super. 2023) (noting that "an appellant is prohibited from raising new issues in a reply brief[; a] reply brief cannot be a vehicle to argue issues raised but inadequately developed in appellant's original brief[; and] when an appellant uses a reply brief to raise new issues or remedy deficient discussions in an initial brief, the appellate court may suppress the non-complying portions") (citation and quotation marks omitted).

established a basis to avoid the agreement under which the Singer Appellees' were currently managing the property as being contrary to law. [22]

Before discussing this issue, it is helpful to review the record to determine how this claim comes before this Court, and whether Appellant preserved his arguments for review.

In his complaint, Appellant asserted an immediate right of possession to the properties in the Trust in the context of claims for replevin against the Singer and Mazars Appellees. ***See*** Complaint, 7/14/22, at 14, 25, 33, 40.[23]

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[22] Appellant's arguments in this appeal do not distinguish between the Singer Appellees, who, he alleged, managed the properties, and the Mazars Appellees, the Trust's former accountants. Because Appellant has not developed specific arguments as to the Mazars Appellees, any claim the trial court erred in denying relief against the Mazars Appellees is waived. ***See*** Pa.R.A.P. 2119(a); ***Lackner v. Glosser***, 892 A.2d at 29. The discussion herein focuses on Appellant's claim that he is entitled to immediate possession of the properties as against the Singer Appellees only.

[23] As this Court has stated:

> Replevin is an action to regain possession of property. To be successful in a replevin action, the plaintiff must show not only title, but also the exclusive right of immediate possession of the property in question. Exclusive right of possession means only a right which excludes the defendant. The plaintiff must show good title and right to possession as against the defendant, but is not required to set up such a title or right as against the whole world.

Bartlett v. Demich, 307 A.3d 736, 741 (Pa. Super. 2023) (internal citations and quotation marks omitted). Pennsylvania Rules of Civil Procedure 1071-1088 provide specialized rules for replevin. Appellant has cited no case law establishing that an action in replevin applies to rights to control or manage real property. ***See Wilson v. Highway Serv. Marineland***, 418 A.2d 462, 464 (Pa. Super. 1980) (noting, "The gist of the action of replevin is to try the

(Footnote Continued Next Page)

In the cross-motions for summary judgment, the Singer Appellees initially asserted Appellant's replevin claim failed because Appellant did not specifically identify what property they took from him, did not prove they acted without legal justification when managing the properties in the Trust, and could not prove damages. ***See*** The Singer Appellees' Motion for Summary Judgment, 7/15/24, at 34-35. In response, Appellant asserted he showed that the Singer Appellees exercised control over the properties in the Trust, over which he, as trustee, had exclusive management rights. ***See*** Appellant's Response to the Singer Appellees' Motion for Summary Judgment, 8/15/24, at 48. Appellant further claimed the Singer Appellees presented no evidence they had a greater right of control of the properties than his rights as trustee. ***See id***. Appellant concluded this established a *prima facie* case of replevin, including the right to manage the property. ***See id***.

In his own motion for summary judgment, Appellant claimed he was entitled to a judgment declaring he was entitled to immediate possession of

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title ***to the chattels in question*** and the plaintiff's right to their immediate possession").

As noted above, Appellant also separately sought emergency injunctive relief to effect an immediate cessation of the Appellees' management of the assets of the Trust, and this Court affirmed the trial court's denial of relief. ***Cf. Singer as Tr. of Michael Singer 2005 GST Exempt Tr. for Jacob Singer***, 2024 WL 688282, at *4 (stating "we see no abuse of discretion in the court's conclusion that Jacob Singer's nonspecific accusations of mismanagement of the Trust's real estate properties during the years-long management of those properties by MSI do not establish immediate and irreparable harm in the absence of injunctive relief").

the properties in the Trust, as well as an order for the Singer Appellees to turn over possession of those properties. ***See*** Appellant's Motion for Summary Judgment, at 7, 18. Appellant asserted that, as trustee, he had title and an exclusive right of immediate possession of the properties in the Trust and the Singer Appellees refused to turn over possession without any enforceable right to so do. ***See id***. at 7, 9. Appellant claimed the Singer Appellees' management of the properties in the Trust was unlawful because they violated several provisions of, and regulations associated with, the Real Estate Licensing and Registration Act ("RELRA"), 63 P.S. § 455.301-455.902, including, (1) failing to enter into written agreements to manage the properties in the Trust; (2) failing to provide all financial information related to the properties; (3) commingling funds; and (4) possibly managing real estate without a license before October 2018. ***See id***. at 8-9 (referencing Exhibit L, a copy of MSI's broker's license dated October 2018).[24] Appellant continued that no enforceable agreement for the Singer Appellees to manage the properties could exist because such agreements would violate the public policies codified in RELRA. ***See id***. In response to Appellant's summary judgment motion, the Singer Appellees asserted Appellant failed to adduce evidence they lacked lawful justification to manage the properties and claimed

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[24] RELRA defines "broker," in relevant part, as "[a]ny person who, for another and for a fee, commission or other valuable consideration . . . manages any real estate." 63 P.S. § 455.201. RELRA provides that it is unlawful for any person to act as a broker without a license. ***See*** 63 P.S. § 455.301.

Michael had signed management agreements authorizing MSI to manage Trust property and attached copies of management agreements. ***See*** The Singer Appellees' Response to Appellant's Motion for Summary Judgment, 8/15/24, at 5, 11-12 & Exhibit I.[25] Notably, Appellant did not object or otherwise reply to the Singer Appellees' response to his motion for summary judgment.

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[25] Exhibit I consisted of approximately nine management agreements covering numerous properties. Representative of those agreements, the first agreement in Exhibit I stated, in relevant part:

> BETWEEN Michael Singer and MICHAEL SINGER, INC and/or MICHAEL SINGER, Agent to rent and manage the property See Attached List being a Rental Properties [sic] Property. This Agreement shall begin on March 1, 2005, and end on March 1, 2015.
>
> The Parties hereto agree to enter into this Agreement intending to be legally bound for Themselves, their Heirs, Administrators and Assignees for the rental and management by Agent or his Assignee.
>
> * * * *
>
> This Agreement shall be in full force and effective for a term beginning with the date stated below and shall continue for a period of ten (10) years thereafter. This Agreement shall automatically renew at the expiration thereof for a seven (7) year term and so on for like terms upon the same terms and conditions as herein contained, unless owner shall at least ninety (90) but no more than one hundred twenty (120) days prior to the expiration of the then current term, give notice indicating desire to terminate this Agreement.

See Exhibit I, at 1 (hereinafter, collectively, "management agreements").

When resolving the cross-motions for summary judgment, the trial court did not expressly address Appellant's assertion he was entitled to an immediate right to possession of the properties in the Trust. ***See*** Opinion Accompanying Order, 12/24/24, at 3 (framing Appellant's claims as: (1) overpayments on obligations owed on Trust property; (2) diversion of funds from the Trust; (3) misappropriation of Trust income; and (4) neglect of Trust property).

Appellant thereafter filed a motion for reconsideration and again requested that the trial court enter judgment against the Singer and Mazars Appellees as a matter of law. As to his claim of an immediate right of possession, Appellant argued, for the first time, that the Singer Appellees' reliance on the management agreement was unavailing because the management agreements established only that Michael agreed to have the Singer Appellees manage those properties while Michael owned the property. ***See*** Motion for Reconsideration, 1/21/25, at 6. Appellant asserted Michael subsequently transferred those properties to the Trust by deeds that contained no requirement for property management by the Singer Appellees. ***See id***. Appellant did not indicate whether the deeds he referred to had been part of discovery, and he did not attach copies of any deeds to his motion for reconsideration. As noted above the trial court did not rule on the motion for reconsideration within thirty days, and, after Appellant timely appealed the order resolving the cross-motions for summary judgment, the court dismissed the reconsideration motion as moot. ***See*** Order, 2/10/25, at 1.

On appeal, Appellant contends that he established his right to the immediate possession and control of the properties in the Trust based on the strength of his ownership and management rights under the Trust vis-à-vis the Singer Appellees' unlawful management of those properties. ***See*** Appellant's Brief at 20. Appellant initially notes the Trust documents named him as trustee and vested him with the power, as trustee, to take any action he considered advisable with respect to the assets of the Trust. ***Id***. at 22.

Appellant acknowledges the Singer Appellees proffered the management agreements in support of their alleged right to manage Trust properties. However, he contends that those management agreements were unenforceable because (1) Michael had signed those agreements before forming or transferring the properties into the Trust, and (2) the agreements to have MSI manage the properties were unenforceable because MSI did not have a real estate broker's license when Michael executed the management agreements. ***See id***. at 24-25. Appellant claims the management agreements, therefore, must be construed as agreements between Michael and himself to manage his own properties. ***See id***. Furthermore, Appellant asserts that Michael later transferred to the Trust the properties subject to the management agreements "without any encumbrances." ***Id***. at 27. Appellant also extensively addresses RELRA to assert that the Singer Appellees' current management of the properties was wrongful and any agreement for them to manage the properties was unenforceable because the Singer Appellees acted in violation of RELRA. ***See id***. at 23-26.

Although the trial court did not expressly rule on Appellant's alleged right to immediate possession of the properties in the Trust when deciding the respective motions for summary judgment, the court offered the following explanation in its Rule 1925(a) opinion:

> [Appellant] asserted in his motion for summary judgment that the Singer [Appellees] had no right to manage [the properties in the Trust], and that no written agreement exists to allow them to do so. The Singer [Appellees] responded with copies of multiple written leasing and property management agreements that give [MSI] and/or Michael . . . as Agent the right to manage the rental properties. These agreements were executed by Michael . . . as the owner of the properties, and state that they bind the parties and their heirs, administrators and assignees. Each agreement automatically renews unless the property gives notice to terminate as specified in each agreement. The Singer [Appellees] have provided evidence that they were authorized to manage the properties, while [Appellant] has provided none in support of his claim that they have done so wrongfully. Summary judgment for the Singer [Appellees] on [Appellant's] claims for . . . replevin was proper.

Trial Court Opinion, 3/31/25, at 4.

As noted above, we affirm with the trial court's decision denying Appellant's motion for summary judgment on the issue of an immediate right to possession of the properties in the Trust for different reasons. First, with respect to Appellant's underlying claim that the Singer Appellees wrongfully assumed management rights to the properties, a review of the record reveals no evidence supporting Appellant's position. Appellant acknowledged that he had authorized Michael to manage most of the properties in the Trust and that Michael used MSI to help. ***See*** Deposition of Jacob Singer, 5/21/24, at 237. Appellant presented no evidence that the Singer Appellees (*i.e.*, David and

MSI) had not previously assisted Michael in the management of the properties. Appellant did not specify when Michael would have stopped actively managing the properties on behalf of the Trust, or how David or MSI wrested control of the properties from Michael. Thus, there is no record support for Appellant's assertions and belief that the Singer Appellees wrongfully assumed management responsibilities over the properties.

Second, with respect to Appellant's claim that the management agreements did not authorize the Singer Appellees' current management of the properties in the Trust, this claim has been waived. Appellant did not reply to the Singer Appellees' response that presented the trial court with the management agreements or object to their inclusion in the summary judgment record. Instead, Appellant raised his arguments about the management agreements for the first time in a motion for reconsideration after the trial court denied, in part, Appellant's motion for summary judgment and granted summary judgment in favor of the Singer Appellees. ***See Erie Ins. Exch. v. Larrimore***, 987 A.2d 732, 743 (Pa. Super. 2009) (concluding that an argument raised in a motion for reconsideration and not advanced during the litigation of a summary judgment was not preserved for review). Moreover, although Appellant attempted to argue Michael transferred properties to the Trust by deeds that extinguished the management agreements, he has not pointed to any evidence in the summary judgment record and he did not even attempt to attach the deeds upon which he bases this claim. Under these circumstances, we conclude Appellant did not

preserve his challenges to the trial court's consideration of the management agreements. ***See id***.; ***see also Ruspi v. Glatz***, 69 A.3d 680, 691 (Pa. Super. 2013) (noting that "for purposes of appellate review, what is not in the certified record does not exist") (citation omitted).

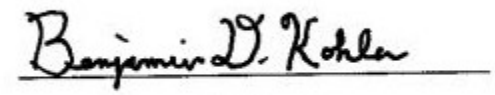
Third, as to Appellant's reliance on RELRA to undermine the Singer Appellees' right to continued management of the properties in the Trust, our Supreme Court has recognized that "RELRA was enacted to protect the public from fraud by those engaged in the business of trading real estate." ***Ladd v. Real Estate Comm'n***, 230 A.3d 1096, 1110 (Pa. 2020) (citation and quotation marks omitted). While this Court recognizes the legitimate public policy interest underlying RELRA, Appellant does not cite, nor have we found, any statutory provision or decisional law voiding a management agreement based on alleged violations of RELRA. RELRA does not necessarily create a private cause of action, and RELRA's civil remedies for unlicensed practice or the lack of a written agreement appear to be far narrower than a complete avoidance of a contract. ***See*** 63 P.S. § 455.302; ***Michael Salove Co. v. Enrico Partners, L.P.***, 23 A.3d 1066, 1071 (Pa. Super. 2011); ***Schwarzwaelder v. Fox***, 895 A.2d 614, 620 (Pa. Super. 2006). Accordingly, under the particular circumstances of this case, we discern no legal support for Appellant's assertion that he proved a greater right to management of the properties than the Singer Appellees because the Singer Appellees wrongfully assumed management of the properties.

Thus, having reviewed the record, Appellant's arguments, and the trial court's decision, we discern no basis in the record or the law to disturb the trial court's ruling that Appellant did not establish a *prima facie* claim for an immediate turnover of management rights over the properties in the Trust.[26] Therefore, Appellant's fourth and final argument merits no relief.

In sum, we conclude Appellant failed to establish a basis for relief based on the trial court's alleged failure to enforce its own discovery, the trial court's conclusions that Appellant's own estimation of his monetary damages, without an expert, was too speculative to sustain his claims based on the mismanagement of the properties, the dismissal of his claim for an accounting, and the dismissal of his claim for an immediate turnover of the properties in the Trust.

Order affirmed.

Judgment Entered.



Benjamin D. Kohler, Esq.
Prothonotary

Date: 11/12/2026

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[26] It bears emphasizing that our affirmance of the trial court's decision is based solely on Appellant's attempt to frame his right to immediate possession of the properties in the Trust based on the elements of replevin. We express no opinion on whether the Singer Appellees proved the existence of an oral or written agreements to manage the properties, the terms of such agreements, or the circumstances under which Appellant, as trustee, may terminate any agreement that Michael may have put into place.