

NON-PRECEDENTIAL DECISION - SEE SUPERIOR COURT O.P. 65.37

IN RE: THE ESTATE OF: DALE C. STOFFEL, DECEASED	:	IN THE SUPERIOR COURT OF PENNSYLVANIA
	:	
	:	
APPEAL OF: JOHN H. QUINN, JR. AND	:	
ROBERT A. GAZZOLA	:	
	:	
	:	
	:	No. 236 WDA 2025

Appeal from the Order Entered January 31, 2025
In the Court of Common Pleas of Washington County Orphans' Court at
No(s): 63-2004-1421

BEFORE: BOWES, J., OLSON, J., and MURRAY, J.

MEMORANDUM BY MURRAY, J.:

FILED: October 22, 2026

John H. Quinn, Jr. (Quinn), and Robert A. Gazzola (Gazzola) (collectively, Appellants) appeal from the orphans' court's order granting the amended petition (Petition) filed by Barbara Stoffel (Ms. Stoffel), the widow of Dale C. Stoffel (Decedent), and (a) removing Quinn as the executor of Decedent's estate (the Estate); (b) disqualifying Quinn from acting as trustee of the testamentary trust created by Decedent's will (the Trust); (c) removing Gazzola as successor administrator of the Estate; (d) directing Quinn to file an accounting of his actions as executor/trustee; and (e) appointing Ms. Stoffel as the administrator of the Estate and sole trustee of the Trust. After careful consideration, we affirm.

The comprehensive history of this case can be gleaned from the Petition, the notes of testimony from the hearing held on the Petition, and the orphans'

court's opinion. As alleged in the Petition, Decedent, a resident of Washington County, Pennsylvania, died suddenly on December 10, 2004. Petition, 6/5/23, ¶ 6. Decedent was survived by Ms. Stoffel and their two children. Orphans' Court Opinion, 7/15/25, at 2. At the time of his death, Decedent served as the president, chief executive officer, and director of Wye Oak Technology, Inc. (Wye Oak). Decedent also owned 100% of Wye Oak's outstanding shares of stock. Petition, 6/5/23, ¶ 7.

Decedent executed a will (the Will) on September 14, 2001, naming Quinn, a licensed attorney, as executor, and which bequeathed to Ms. Stoffel all of Decedent's tangible personal property. **Id.** ¶ 12. In addition, Article IV of the Will created a "Bypass Trust" (the Trust) naming Quinn as its sole trustee. **Id.** ¶ 14. According to the Petition,

[Quinn] was to pay to [Ms. Stoffel] "such portions of the principal of the Bypass Trust as [Quinn] deems advisable to provide liberally for [Ms. Stoffel's] health, education, support and maintenance after taking into account [Ms. Stoffel's] other resources."

Decedent's will further provides that upon the death of [Ms. Stoffel], the Trustee "shall divide the remaining Bypass Trust principal into equal shares" and distribute an equal share to a trust for each of the children born of [Ms. Stoffel] and Decedent if any are then living, or if not, to their issue then living, *per stirpes*, subject the Trust Provisions of Article IX of the Will.

Id. ¶¶ 15-16.¹ Decedent's Will further bequeathed to Ms. Stoffel the residue of the Estate. **Id.** ¶ 17.

¹ The Petition did not include citations for the quoted provisions of the Will.

As the orphans' court described in its opinion, following Decedent's death,

letters testamentary were granted to [Quinn] ... on December 27th, 2004. On March 28, 2006, [Quinn, as executor,] filed an inventory of the Estate's assets as of the date of death[,], which listed two bank accounts with a combined value of \$15,364.56; stock shares in two closely held companies: the CLI Group and its subsidiaries[,], valued at \$1,000,000.00; and shares in Wye Oak ... totaling \$1,000,000.00; personal property valued at \$1,500, and liabilities totaling \$149,262.02.^[FN1] The net value of the Estate as of the date of death ... was stated as \$1,906,777.54. Not shown on the inventory[,], but comprising a large, unliquidated asset of the Estate[,], was and continues to be an award of approximately \$120 million granted to Wye Oak in litigation against the Republic of Iraq [(Iraq) (the Iraq Litigation)] arising out of unpaid government contracts and the death of [] Decedent [in Iraq]. [Quinn] continued to serve as executor of the Estate and trustee of the [] Trust until January 29, 2025.

^[FN1] Included in the liabilities listed on the inventory and on the inheritance tax return is the amount of \$125,505.43 in attorneys' fees owed to Quinn, Racusin & Gazzola Chartered [(QRG)], [Quinn's] law firm.

Orphans' Court Opinion, 7/15/25, at 2 (capitalization modified; footnote in original).

The Iraq Litigation

A substantial asset of the Estate is the judgment entered in the Iraq Litigation. By way of background, in 2004, prior to Decedent's death, Wye Oak entered into a contract with Iraq and the Ministry of Defense of Iraq

(Ministry) (collectively, the Iraq Defendants). Petition, 6/5/23, ¶ 7. As described by Charles Allen Foster, Esquire (Attorney Foster),²

Wye Oak was a government contractor, and at the instance [*sic*] of General David Petraeus, [Wye Oak] became a contractor to the Department of Defense of the Republic of Iraq. [Wye Oak's] job was to renovate armored vehicles in preparation for the reconstitution of the Iraqi army, so that, as President [George W.] Bush put it, they could stand up, and we could stand down.

So it was an essential part of the foreign policy of the United States as to what [Wye Oak] was doing in Iraq. They performed admirably, exceeding the requirements of the contract.

[Wye Oak] gave a bill for their work to date of approximately \$27 million. Iraq didn't pay. The Secretary of Defense got involved, and ordered that something be done to get the program back on track. They had a big meeting in Baghdad. The Iraqis promised to pay in three days. [Decedent] went to collect the money, and he was murdered, rather than paid.

As a result, the [Iraq Litigation] began in 2009. [Decedent] was murdered in 2004, but the lawsuit was filed in 2009, and it essentially went nowhere until 2018....

N.T., 1/29/25, at 10.

On November 15, 2019, the federal district court entered a judgment against the Iraq Defendants,

jointly and severally[,] ... for the amount of \$120,742,030.78, which included the final judgment amount of \$120,338,393.71, plus \$10,909.11 per day for each day after October 9, 2019, through and including November 15, 2019.

Petition, 6/5/23, ¶ 27 (quotation marks omitted; punctuation modified).

² Attorney Foster and his law firm later represented Wye Oak in the Iraq Litigation.

On May 12, 2020, the federal court denied Wye Oak's request that the Iraq Defendants be deemed liable for attorneys' fees equal to a 46% contingency fee. **Id.** ¶ 29. The federal court instead directed Wye Oak to file a "lodestar fee."³ **Id.** A fee dispute subsequently arose between the attorneys/law firms representing Wye Oak in the Iraq Litigation (the Fee Dispute).

On August 17, 2021, the federal court entered judgment in the Iraq Litigation, which included an attorneys' fee award of \$7,672,487.89 to Wye Oak. **Id.** ¶ 30. On December 4, 2024, the United States Court of Appeals for the District of Columbia Circuit vacated the fee award and remanded the matter to the federal district court. **Wye Oak Tech.**, 2024 U.S. App. LEXIS 30747, *1-2 (D.C. Cir. filed Dec. 4, 2024) (order). "On August 29, 2024, Wye Oak filed a Petition for Rehearing and Suggestion for Rehearing *En Banc* in the

³ Our federal courts have explained that there are two primary methods for calculating attorneys' fees awards: the percentage-of-recovery method and the lodestar method. The percentage-of-recovery method "resembles a contingent fee in that it awards counsel a variable percentage of the amount recovered for the class." **In re Cendant Corp. PRIDES Litig.**, 243 F.3d 722, 732 n.10 (3d Cir. 2001) (quotation marks and citation omitted). "The lodestar amount represents the number of hours reasonably worked on a case multiplied by the reasonable hourly rate." **Wells v. Bowen**, 855 F.2d 37, 43 (2d Cir. 1988) (citing **Pennsylvania v. Delaware Valley Citizens' Council for Clean Air**, 478 U.S. 546, 564, 106 S. Ct. 3088, 92 L. Ed. 2d 439 (1987)). **See also Lindy Bros. Builders, Inc. v. American Radiator & Standard Sanitary Corp.**, 487 F.2d 161, 167 (3d Cir. 1973) (basing the calculation of attorneys' fees by determining the hours spent by the attorneys and the value of the services).

Court of Appeals for the District of Columbia.” Petition, 7/15/25, ¶ 36. That proceeding was pending at the time Ms. Stoffel filed the Petition underlying this appeal. ***Id.***

The Iraq Litigation Fee Dispute

The Petition summarized the Fee Dispute’s origins. Early in 2009, Quinn, on behalf of Wye Oak, hired Pavich Law Group, P.C. (PLG), to pursue Wye Oak’s claims against the Iraq Defendants. N.T, 1/29/25, at 11. “[T]he terms of that engagement were that [PLG] would prosecute the case on a contingent fee, but that Wye Oak would pay all the expenses.” ***Id.*** at 12.

The Iraq Litigation commenced on June 29, 2009. The Iraq Litigation initially focused on Iraq’s claim of sovereign immunity, which ultimately was rejected by the federal district court, affirmed by the federal court of appeals, and denied *certiorari* by the United States Supreme Court. ***Republic of Iraq v. Wye Oak Tech., Inc.***, 567 U.S. 936 (2012). The Iraq Litigation next was transferred to the Federal District Court for the District of Columbia.

Around this time, Quinn expressed his dissatisfaction with PLG’s representation of Wye Oak. Petition, 7/15/25, ¶ 57. In 2014, Quinn, on behalf of Wye Oak, hired the Washington, D.C., law firm of Kalbian Haggerty LLP (KH) to advise Wye Oak on Iraqi law. ***Id.*** ¶ 59. Wye Oak paid KH a retainer of \$7,500.00, agreed to KH’s hourly rates, and further agreed to a 3% contingency fee to be paid to KH from PLG’s contingency-fee share. ***Id.***

Attorney Foster testified that KH “had a very minuscule involvement in advising Wye Oak on some points of Iraqi law.” N.T., 1/29/25, at 12.

As alleged in the Petition, in 2016, after extensive negotiations, Quinn retained Attorney Foster’s law firm, Whiteford, Taylor & Preston (WTP), to become Wye Oak’s lead counsel for certain aspects of the Iraq Litigation. Petition, 7/15/25, ¶ 61. Wye Oak agreed to pay WTP a contingency fee “equal to 15% of the Wye Oak recovery and a ‘look back’ provision to ensure that if WTP undertook an expanded role, it would be fairly and reasonably compensated.” **Id.** ¶ 62. At the time Wye Oak entered into its fee agreement with WTP, “PLG’s contingency percentage was reduced to 25%, and the maximum contingency percentage for all lawyers involved was set at 43% of the Wye Oak recovery.” **Id.** ¶ 64.

Around July 15, 2019, when a substantial judgment against the Iraq Defendants looked likely, WTP’s lawyers met with Quinn to discuss the potential reallocation of the contingency fee between WTP and PLG.⁴ **Id.** ¶ 69. As described by Attorney Foster,

⁴ As alleged in the Petition,

once WTP became involved in the Iraq Litigation, it proceeded to conduct discovery, find and depose or obtain affidavits from witnesses all over the world, secure experts in Iraqi law and damages, prepare witnesses, exhibits, briefs and court presentations, and ultimately try the case in Washington[, D.C.,] and San Antonio[, TX].

(Footnote Continued Next Page)

[Quinn] wanted a change. When the litigation was basically over, [Quinn] wanted to change his hourly rate of compensation to a percentage compensation.

When the issue of additional compensation for my firm [(WTP)] raised its head, [Wye Oak] agreed to raise the total contingency fee [pool] to 46%. It was agreed by everyone that [WTP] was entitled to 25 [percent] of the 46 percent. The other lawyers couldn't agree as to what their slice of the pie was going to be.

....

The dispute that couldn't be resolved was between [] Quinn and [PLG]. [] Quinn wanted a piece of the action, and he wanted a majority of the remaining percentage. [PLG] was willing for [Quinn] to have something. But it wasn't as much as [] Quinn wanted. And they couldn't come to an agreement as to what it was going to be.

N.T., 1/29/25, at 14-15.

The Fee Dispute Arbitration

Ultimately, Quinn agreed to the terms of a written "Agreement Concerning Attorneys' Fees" (ACAF), which, *inter alia*, included an arbitration clause for resolving the Fee Dispute between WTP, PLG, KH, QRG, and Wye Oak.⁵ Petition, 7/15/25, ¶ 82. Attorney Foster testified,

[i]n the arbitration, [] Quinn decided, against my advice, that he wasn't going to make a claim [for attorney's fees], but he contended that he had a conflict of interest to make a claim in the arbitration and he refused to do so. So I told him, ... if you believe you have a claim for a piece of this fee, you should come into the arbitration and prove your claim. [H]e didn't do so.

Petition, 7/15/25, ¶ 66.

⁵ The ACAF was executed on December 2, 2019, and effective as of October 15, 2019. ***Id.***

N.T., 1/29/25, at 16.⁶

On July 9, 2020, Quinn filed a notice of limited withdrawal by QRG as counsel for Wye Oak in the ACAF arbitration. Petition, 7/15/25, ¶ 96. On July 25, 2020, WTP filed claims against Quinn and QRG, in the ACAF arbitration.⁷ WTP alleged that Quinn and QRG fraudulently induced WTP to enter into the contingency fee agreement; Quinn and QRG tortiously interfered with the ACAF; and that Quinn breached the ACAF. Quinn subsequently filed motions to dismiss the ACAF arbitration, challenging the arbitrator's jurisdiction and claiming that the COVID-19 pandemic made it impossible for Quinn to participate in the proceedings.

⁶ Similarly, the Petition alleged that

in response to [the federal district court's] May 12, 2020, Memorandum Order directing Wye Oak to present a request for a lodestar fee, Quinn alleged [a] conflict of interest which allegedly prevented the four firms from filing any fee petition at all.

Quinn contended that the fee request "conflict of interest" could only be resolved by PLG's agreement to (a) dismiss the ACAF arbitration[;] (b) hav[e] PLG's fee determined based upon Quinn's theory that [PLG] was entitled to nothing more than a claim in *quantum meruit*[;] and (c) giv[e] Quinn and QRG a complete release....

Petition, 7/15/25, ¶¶ 89-90 (punctuation modified; paragraph designations omitted).

⁷ The parties selected The Honorable Richard A. Levie (Retired) as arbitrator. Petition, 7/15/25, ¶ 86.

During this time period, David Stoffel⁸ and WTP advised Quinn that Wye Oak had no interest in the division of the contingency fee among counsel, as it had agreed to a 46% contingency fee and had delegated division of that fee to an arbitrator. According to the Petition, Quinn thereafter “announced that neither QRG nor Wye Oak would participate in the ACAF Arbitration.” **Id.** ¶ 102.

Even though Quinn, on behalf of Wye Oak, had objected to proceeding with the arbitration, David Stoffel, acting in his role as President of Wye Oak, helped schedule a conference call between the ACAF parties. **Id.** ¶ 103. After learning of David Stoffel’s action, Quinn removed David Stoffel as a director of Wye Oak. **Id.** Quinn then appointed himself as a director of Wye Oak. **Id.** Next, “acting as the sole director of Wye Oak, [Quinn] ‘suspended’ David Stoffel as President. Quinn then appointed himself as President [of Wye Oak].” **Id.**

As alleged in the Petition, on June 5, 2024, the ACAF arbitrator issued a final award in the Fee Dispute, distributing the 46% contingency fee in the Iraq Litigation as follows: WTP – 27.5%; PLG – 18%; KH – 0.5%; QRG – 0.0%. **Id.** ¶ 105. The arbitrator found that QRG, acting through its president (Quinn), tortiously interfered with PLG’s contractual relationships; caused Wye Oak to breach its fiduciary duty to PLG; and, in 2014 and 2017,

⁸ David Stoffel, Decedent’s brother, also served as a contingent beneficiary of the Estate, and previously served as a director of Wye Oak.

fraudulently induced PLG to reduce its contractually-set contingency fees. ***Id.*** Regarding WTP, the arbitrator determined that QRG, through the actions of Quinn, tortiously interfered with WTP's contractual/business relationships; "made negligent and fraudulent misrepresentations and omissions of material fact to WTP on which WTP relied"; and fraudulently induced WTP to enter into a 2017 fee agreement with Wye Oak. ***Id.***

The Petition

Relevant to this appeal, the Petition alleged that, at all relevant times, Quinn served as the Estate's executor and as a director of Wye Oak. ***Id.*** ¶

23. As alleged by Ms. Stoffel, Quinn served,

at various times, ... as the Chairman or President, Secretary Treasurer, General Counsel and a Director of Wye Oak (including for an unknown period of time as the sole Director and Officer of Wye Oak). While serving in his various capacities as Executor of the Estate and as an officer and director of Wye Oak, Quinn has also served, at various times, as attorney for the Executor of the Estate, accountant for the Estate, attorney for the accountant for the Estate, Trustee of the [] Trust, and a principal at his law firm, QRG.

At all times relevant hereto, Wye Oak's claim against the Iraq Defendants was Wye Oak's principal asset and the Wye Oak shares were the Estate's single most valuable asset. Because the Estate owned 100% of the Wye Oak shares, Quinn, as Executor, controlled those shares and, therefore, Quinn controlled both Wye Oak and the Estate, directly and indirectly. On numerous occasions, Quinn declared, "I am Wye Oak."

Id. ¶¶ 43-46 (paragraph designations omitted; paragraph breaks and punctuation modified). Ms. Stoffel alleged Quinn had irreconcilable conflicts of interest with Wye Oak, within Wye Oak, and with the Estate, which owns

100% of Wye Oak's shares. **Id.** ¶ 106. Ms. Stoffel further alleged that Quinn holds, or held, various positions within Wye Oak, including chairman of the board of directors, president, secretary, treasurer, and corporate general counsel. **Id.** In each position, Quinn owed fiduciary duties to Wye Oak and its sole shareholder (the Estate, which Quinn controls), and to Wye Oak's creditors. **Id.** Without oversight, Ms. Stoffel asserted, Quinn could not exercise independent judgment with regard to any matter in which he or his own firm, QRG, had an interest. **Id.**

Ms. Stoffel's Petition also alleged that Quinn, as an officer/director of Wye Oak, additionally owed a fiduciary duty to each of the law firms vying for a share of the contingency fee, as well as a duty to his own firm, QRG. **Id.** The Petition averred that initially, Quinn billed the Estate \$390/hour for his services. **Id.** ¶ 67. However, "when Quinn learned of WTP's hourly rates, he increased his own hourly rate for Wye Oak from \$390 per hour to \$790 per hour in order to match WTP's rates." **Id.** Quinn did not seek approval from the Estate's sole beneficiary (Ms. Stoffel) or its contingent beneficiary (David Stoffel) for the rate increase. **Id.** ¶ 68.

The Petition claimed that Quinn rejected David Stoffel's request for the appointment of independent directors for Wye Oak. **Id.** ¶ 106. The Petition alleged that

Quinn and his law firm, QRG, have acted as outside General Counsel to Wye Oak (a) for corporate advice[,] and (b) for services allegedly rendered in connection with the Iraq Litigation. As such, Quinn has a personal interest in (a) QRG's claim for legal

fees on an hourly basis for corporate work[,] and (b) QRG's claim for a portion of the contingency fee as allegedly provided for by the ACAF for firms representing Wye Oak in the Iraq Litigation.

Id.

The Petition averred that Quinn took actions, against the interests of the Estate, by paying QRG substantial sums (partly for his own benefit), when the Estate was "practically insolvent and without regard for the fact that the Estate needed those funds to prosecute the Iraq Litigation." ***Id.*** ¶ 107. Further, Quinn refused to consider "monetization" of a portion of the judgment in favor of Wye Oak, which would have provided \$15 million to Wye Oak. ***Id.*** ¶ 108. This, in turn, would have enabled Wye Oak to engage collections counsel on a cash basis. ***Id.***

The Petition asserted that Quinn undertook no tax planning for the Estate in the event that the claim against the Iraq Defendants exceeded \$1,000,000.00. ***Id.*** ¶ 109. In addition, Quinn failed to utilize tax counsel until after a judgment in excess of \$120 million, plus costs, interest, and legal fees, was rendered in favor of Wye Oak. ***Id.*** ¶ 110.

According to the Petition, Quinn breached his fiduciary duty to the Estate and/or its beneficiaries by causing sums to be paid to QRG, while the Estate was almost insolvent; not obtaining Ms. Stoffel's consent before doubling his hourly rate; not notifying Ms. Stoffel of his rate increase; failing to discuss QRG's contingency fee proposals with Ms. Stoffel before presenting them to

WTP and PLG; and not advising Ms. Stoffel of Quinn's 2019 proposed contingency fee apportionment before presenting it to PLG. ***Id.*** ¶ 111.

The Orphans' Court Proceeding

At the January 29, 2025, hearing on the Petition, the orphans' court heard testimony from Ms. Stoffel, Attorney Foster, and Quinn. The orphans' court ultimately determined that, "[u]pon consideration of the testimony, exhibits and arguments by counsel at the hearing, ... a clear and obvious conflict of interest existed between [Quinn] and the Estate." Orphans' Court Opinion, 7/15/25, at 9. Consequently, the orphans' court granted Ms. Stoffel's Petition and removed [Quinn] as executor and trustee⁹ "due to the ongoing conflicts of interest." ***Id.***

Appellants timely appealed. Appellants and the orphans' court have complied with Pa.R.A.P. 1925.

The Arguments of the Parties

Appellants present the following issues for our review:

1. Whether the [orphans'] court erred and abused its discretion in [the] removal of [Quinn] as Executor of the Estate ... (as well as removal as trustee of the testamentary trust pursuant to the Will and the removal of the successor representative/trustee) based on a purported conflict of interest.
2. Whether the [orphans'] court erred and abused its discretion in determining that [] Quinn failed to obtain "informed consent"

⁹ The orphans' court additionally removed Gazzola as the successor administrator/trustee. However, Appellants offer no argument challenging the removal of Gazzola as the successor administrator/trustee. We therefore limit our consideration to the removal of Quinn as executor/trustee.

from [Ms.] Stoffel, the widow of [Decedent] and beneficiary of his Estate, regarding decisions concerning attorneys' fees regarding [] Quinn's services on behalf of the principal asset of the Estate.

Appellants' Brief at 5 (punctuation and capitalization modified).

"When reviewing an order entered by the orphans' court, the decision will not be reversed unless there has been an abuse of discretion or a fundamental error in applying the correct principles of law." ***Tr. Under Deed of Wallace F. Ott***, 271 A.3d 409, 416 (Pa. Super. 2021) (internal quotation marks omitted). "Because the orphans' court sits as the fact-finder, it determines the credibility of the witnesses and, on review, we will not reverse its credibility determinations absent an abuse of that discretion." ***Interest of M.A.***, 284 A.3d 1202, 1210 (Pa. Super. 2022) (capitalization modified). "However, we are not constrained to give the same deference to any resulting legal conclusions. Where the rules of law on which the court relied are palpably wrong or clearly inapplicable, we will reverse the court's decree." ***Id.***

1. Whether the orphans' court improperly removed Quinn as Executor/Trustee?

Appellants first argue that the orphans' court improperly removed Quinn as executor of the Estate, and as trustee to the Trust, based on a clear conflict of interest. Appellants' Brief at 28. Appellants claim that in removing Quinn, the orphans' court ignored established Pennsylvania law requiring that proof of cause for the removal must be clear. ***Id.*** Appellants point out that Quinn

was primarily responsible for initiating the litigation in Iraq that will in all likelihood result in substantial wealth ultimately flowing

to the Estate, either by way of judgment against Iraq or by way of the payout of [an] insurance policy [that becomes payable should the judgment be overturned]—again, all of which would not exist but for [] Quinn’s initial efforts[,], which continued for over a decade, without compensation.

Id. at 28-29.

Appellants assert that the “conflicts” identified by the orphans’ court “consisted of disputes amongst the attorneys involved in the []Iraq Litigation—and not between [] Quinn or his firm and the Estate.” **Id.** at 30 (capitalization modified). According to Appellants,

[w]ith respect to the division of the Wye Oak 46% contingency fee, any effort by [] Quinn to collect a share of this amount would not serve to reduce the Estate’s interest in the overall recovery, as the 46% contingency was established by the ACAF and Wye Oak’s remaining 54% interest would thus be unaffected by any amount paid to [] Quinn in accord with that [a]greement.

Id. Appellants explain that Quinn sought to have his fees included as part of the 46% contingency-fee pool, and not to be paid out-of-pocket by Wye Oak.

Id.

Appellants further dispute the orphans’ court’s interpretation of Quinn’s October 19, 2020, letter to Ms. Stoffel’s counsel. **Id.** at 31. Appellants contend that Quinn consistently explained that “before any funds were distributed incident to the Iraq Litigation, he would ensure that Ms. Stoffel would be able to provide informed consent with the advice of her counsel.”

Id. Appellants emphasize Quinn’s explanation to the orphans’ court that he did not discuss the distribution of funds, “because to this minute, there is no money.” **Id.** Regarding the ACAF arbitration, Appellants argue that PLG

commenced the arbitration proceedings “prematurely, before Quinn had the opportunity to obtain informed consent.” **Id.**

Appellants claim there is no evidence supporting the orphans’ court’s finding that Quinn had clear conflicts of interest. **Id.** at 32. Appellants assert that even if potential conflicts existed, there is no evidence linking the potential conflicts to any harm or jeopardy to the Estate. **Id.** Appellants acknowledge the orphans’ court cited, as conflicts of interest, Quinn’s simultaneous service as a director of Wye Oak and as its legal counsel. **Id.** However, Appellants argue that “[t]hese facts alone, without any link to actual harm to the Estate, are immaterial.” **Id.** at 33. Appellants assert that Quinn’s “efforts are the *sine qua non* to the \$120,000,000.00 judgment against Iraq.” **Id.**

Appellants argue that three “fundamental errors [] go to the core of this appeal.” **Id.** First, Appellants claim Quinn did not engage in “multiple attempts” to increase his compensation. **Id.** at 34. According to Appellants, Quinn sought an increase in rates, which applied only to Wye Oak and was incident to the Iraq Litigation. **Id.** Appellants argue, “[t]he client relative to this increase was Wye Oak, not the Estate; and David Stoffel explicitly state[d] his approval of the fee increase as set forth in the March 16, 2018[,] Minutes of the Board of Directors Meeting.” **Id.** Appellants further emphasize Quinn’s testimony that his rate increase was prospective only, “and not a matter of

concern for the Estate[.]” **Id.** at 35. According to Appellants, “[t]he [E]state was certainly not directly involved in the [] Iraq [L]itigation.” **Id.** at 36.

Appellants next dispute the orphans’ court’s determination that Quinn’s efforts to include QRG in the Iraq Litigation’s contingency pool evidenced a conflict of interest. **Id.** Appellants point out that the ACAF was signed not only by Quinn (on behalf of QRG), but also by representatives from the other firms involved, and by David Stoffel (on behalf of Wye Oak). **Id.** at 36-37. Appellants assert that Wye Oak, not the Estate, was the client of Quinn/QRG during the Iraq Litigation. **Id.** at 37.

Appellants emphasize that David Stoffel signed the ACAF, in which Wye Oak recognized QRG’s efforts in the prosecution of the Iraq Litigation, “and hereby replace[d] QRG’s previous hourly fee agreement with a percentage contingency fee.” **Id.** Appellants repeatedly assert that any recovery by Quinn or QRG, as a result of the Iraq Litigation, would not impact Wye Oak or the Estate. **Id.** A recovery by QRG would only reduce the percentage owed to the other firms involved in the Iraq Litigation and Fee Dispute. **Id.** For this reason, Appellants argue, neither the increase in Quinn’s rate nor Quinn’s participation in the contingency fee pool impacted the Estate. **Id.** at 38. Although the record evidenced disagreements between the law firms involved in the Iraq Litigation, Appellants posit that these disagreements did not diminish the potential benefits flowing to the Estate. **Id.**

Appellants distinguish our Supreme Court's decision in ***In re Rafferty's Estate***, 105 A.2d 147 (Pa. 1954), upon which the orphans' court relied. Appellants' Brief at 39. Appellants state that in ***Rafferty***, the administrator was removed because he was also a beneficiary of the estate, along with his five siblings. ***Id.*** When a dispute arose over the ownership of certain property, the hearing judge determined, and our Supreme Court agreed, that the administrator's interest conflicted with the interests of the decedent's estate. ***Id.*** Appellants claim that instantly, Quinn/QRG made no claim to any assets of the Estate. ***Id.*** at 39-40. Appellants state that the "anticipated recovery of any fees would be circumscribed from the Estate's pool of wealth." ***Id.*** at 40.

Appellants compare the instant circumstances with those presented in ***In re DiMarco Estate***, 257 A.2d 849 (Pa. 1969). Appellants' Brief at 40. In ***DiMarco Estate***, Appellants argue, the Supreme Court reversed the removal of an estate's executor, who was accused of fraud resulting from the executor's interest in the residuary estate. ***Id.*** According to Appellants, the Supreme Court held that

[t]he fact that these personal representatives do not now see eye to eye (in all probability[,] in the instant case[,]) due to outside influence) cannot justify a court in [the executor's] removal[,], especially where it is not shown that such ill-feeling has resulted in any damage or injury to the estate or the beneficiaries thereof.

Id. (quoting ***DiMarco Estate***, 257 A.2d at 854).

Appellants argue that Ms. Stoffel's testimony offered no specific examples of conflicts of interest and "merely mimicked in general terms" Attorney Foster's testimony. ***Id.*** at 41. Because there is no evidence of damages to the Estate or its beneficiaries, Appellants maintain that the record does not support Quinn's removal as executor/trustee. ***Id.***

Ms. Stoffel disagrees, arguing that the orphans' court properly exercised its discretion in removing Quinn as executor/trustee. Appellee's Brief at 12. Ms. Stoffel claims Appellants are attempting to reargue the facts, and improperly asking this Court to reweigh the credibility determinations made by the orphans' court. ***Id.*** at 13. Ms. Stoffel points to the orphans' court's finding that Quinn raised the rate that he charged to Wye Oak, without seeking the informed consent of Ms. Stoffel. ***Id.*** at 14. Ms. Stoffel also points to her own testimony agreeing with the arbitrator's decision, which allocated Quinn and QRG zero percent of the contingency fee award. ***Id.*** at 15 (citing N.T., 1/29/25, at 55). Ms. Stoffel agrees with the orphans' court that Quinn's conflict lies not in the amount of the fee award, but in the actions he took to pursue increased fees. ***Id.*** at 16. Ms. Stoffel asserts these actions were contrary to the Estate's interests. ***Id.***

Ms. Stoffel further argues that removal of an executor for a conflict of interest does not require the presence of actual harm. ***Id.*** at 17. Ms. Stoffel points out that Quinn was removed as executor pursuant to 20 Pa.C.S.A. § 3182(5), which grants the orphans' court broad discretion to remove an

executor “when, for any other reason, the interests of the estate are likely to be jeopardized by [the executor’s] continuance in office.” **Id.** at 18 (emphasis omitted) (quoting 20 Pa.C.S.A. § 3182(5)). Ms. Stoffel asserts that a conflict of interest does not require actual harm; “rather, the mere existence of the conflict is the situation that the law seeks to avoid[.]” **Id.** at 19. Thus, according to Ms. Stoffel, the conflict of interest, alone, justifies the removal, and there is no need for proof of wrongdoing by the personal representative. **Id.** at 19-20.

The removal of an executor is a matter vested in the sound discretion of the orphans’ court, and we will not disturb such a determination absent an abuse of that discretion. **In re Estate of Andrews**, 92 A.3d 1226, 1230 (Pa. Super. 2015) (citing **In re Estate of Mumma**, 41 A.3d 41, 49 (Pa. Super. 2012)).

The orphans’ court has statutory authority to remove a personal representative when, *inter alia*, “the interests of the estate are likely to be jeopardized by his continuation in office.” 20 Pa.C.S.A. § 3182(5). The Pennsylvania Supreme Court has explained that,

[w]hile, under that statutory provision, orphans’ courts do have the power of removal of personal representatives and such removal lies largely within the discretion of such courts, an abuse of such discretion renders its exercise subject to appellate review....

... An executor, of course, is chosen by the testator himself, and his appointment represents an expression of trust and confidence by the testator. Hence, his removal is a drastic action which should be undertaken only when the estate within the control of

such personal representative is endangered. To justify the removal of a testamentary personal representative[,], the proof of the cause for such removal must be clear.

In re Estate of Lux, 389 A.2d 1053, 1059 (Pa. 1978) (citations omitted).

A conflict of interest is sufficient to remove a personal representative of an estate

when the fiduciary's personal interest is in conflict with that of the estate, such that the two interests cannot be served simultaneously. The reasons for removal of a fiduciary must be clearly proven. However, proof of a conflict of interest can be inferred from the circumstances. **When a conflict of interest is apparent from the circumstances, bad faith or fraudulent intent on the part of the fiduciary need not be proven.**

In re Estate of Westin, 874 A.2d 139, 143 (Pa. Super. 2005) (citations omitted; emphasis added). Where an executor's personal interest conflicts with the interest of the estate, removal is proper.¹⁰ ***In re Estate of Andrews***, 92 A.3d 1226, 1230 (Pa. Super. 2014).

Quinn, an attorney, is also subject to the Pennsylvania Rules of Professional Conduct. Rule 1.7 addresses the conflicts of interest that may arise between an attorney and his/her client, and provides as follows:

- (a) Except as provided in paragraph (b), a lawyer shall not represent a client if the representation involves a concurrent conflict of interest. A concurrent conflict of interest exists if:
 - (1) the representation of one client will be directly adverse to another client; or

¹⁰ An executor has a "duty to see that [his] purely private interests were not advanced at the expense of the estate." ***In re Pitone's Estate***, 413 A.2d 1012, 1015 (Pa. 1980).

- (2) there is a significant risk that the representation of one or more clients will be materially limited by the lawyer's responsibilities to another client, a former client or a third person or by a personal interest of the lawyer.
- (b) Notwithstanding the existence of a concurrent conflict of interest under paragraph (a), a lawyer may represent a client if:
 - (1) the lawyer reasonably believes that the lawyer will be able to provide competent and diligent representation to each affected client;
 - (2) the representation is not prohibited by law;
 - (3) the representation does not involve the assertion of a claim by one client against another client represented by the lawyer in the same litigation or other proceeding before a tribunal; and
 - (4) each affected client gives informed consent.

Pa.R.P.C. 1.7.

In the context of estate administration, our Supreme Court addressed the removal of the personal representative of an estate for reasons including a conflict of interest:

In ***Rafferty Estate***, ...[the Supreme] Court held: "The personal interest of a fiduciary being in conflict with that of the estate and the unfriendly feeling between the heirs constitute sufficient cause for removal." [***Rafferty Estate***, 105 A.2d at 148.] In ***DiMarco Estate***, ... [our Supreme Court] distinguished ***Rafferty*** partly on the ground that the personal representative removed therein was an administrator rather than an executor chosen by the testator, but [the Court's] decision in ***DiMarco*** turned ultimately upon the conclusion that "ill-feeling, *per se*, would not, in the absence of a showing of injury by reason thereof to the best interests of the estate, serve as a ground for appellant's removal." [***DiMarco***,] 257 A.2d at 854. As [our Supreme Court] went on to observe in ***DiMarco***: "***Rafferty*** dealt with the removal of an administrator

rather than a testator-chosen personal representative *and* in **Rafferty** the administrator claimed ownership of certain life insurance policies on decedent's life and *a clear conflict of interest existed.*" ... [**Id.**] ... at 855 [(emphasis in original)]. Since the record instantly demonstrates clear conflicts of interest between appellant and the estate, not only in regard to the disputed bank account which [the Court has] here concluded is not an asset of the estate but in regard to the disputed cash and other personal assets of the estate, as well as, for whatever reasons, manifest hostility between appellant and the other heirs, [the Supreme Court conclude[s] that **Rafferty** governs this case.

Lux, 389 A.2d at 1060 (footnote omitted; emphasis in original; capitalization modified).

While an "ill feeling," without a showing of injury to the estate, is not sufficient to justify the removal of an executor, **see id.**, Appellants direct our attention to no statute(s) requiring resulting damages, injury, or prejudice in order to remove an executor for a clear conflict of interest. Of significance, we note that the Rules of Professional Conduct impose a duty on all attorneys, including Quinn, to **prevent** conflicts of interest. **See** Pa.R.P.C. 1.7.

We find instructive this Court's decision in **In re Estate of Westin**, 874 A.2d 139 (Pa. Super. 2005). Therein, the executor of the estate was an attorney, and one of his law firm's employees embezzled estate funds. **Id.** at 142. The attorney was removed and, on appeal, we held that grounds for removal existed based solely on the fact that the estate had a potential lawsuit against the attorney's firm. **Id.** In reaching this conclusion, we opined that

[s]ufficient reason for removal of a fiduciary has been found when the fiduciary's personal interest is in conflict with that of the estate, such that the two interests cannot be served simultaneously. The reasons for removal of a fiduciary must be

clearly proven. **However, proof of a conflict of interest can be inferred from the circumstances.** When a conflict of interest is apparent from the circumstances, bad faith or fraudulent intent on the part of the fiduciary need not be proven.

Id. (citations omitted; emphasis added).

Here, in its Pa.R.A.P. 1925(a) opinion, the orphans' court found that Quinn had "multiple ongoing conflicts of interest" with the Estate. Orphans' Court Opinion, 7/15/25, at 15. Regarding the Fee Dispute negotiations and agreements, the orphans' court determined that

[a]s executor, [Quinn] had a fiduciary duty to the Estate and ... [Ms. Stoffel,] as the primary beneficiary[,] to administer the Estate and its assets pursuant to the Estate's best interests. While this duty did not require [Quinn] to inform [Ms. Stoffel] of every action taken as executor, it does mandate that he only take actions pursuant to the Estate's best interests. [Quinn] admits that he was required to secure the consent of [Ms. Stoffel] in order to enter into fee agreements or negotiations, but nevertheless, did not seek her consent. He testified that he had a duty to secure Ms. Stoffel's consent, and this duty prevented him from negotiating a settlement and moving the Iraq [L]itigation forward, but now argues on appeal that [Quinn had] no duty to receive [Ms. Stoffel's] consent in this appeal.

Id. Regarding Quinn's conduct during the Fee Dispute negotiations, the orphans' court found that

[Quinn] made multiple attempts to increase the compensation paid to himself and his law firm for the representation of Wye Oak in the Iraq Litigation. He negotiated an increase to the hourly rate that nearly doubled what Wye Oak had been paying, and pursued a percentage of the contingency fee in the Iraq Litigation to further increase the amount that Wye Oak would be paying to [Quinn] and his law firm....

These negotiations create[d] a clear conflict between [Quinn's] role as executor and as legal counsel for Wye Oak. [Quinn] acknowledged the concerns over conflicts of interest in email

exchanges between himself and [Ms. Stoffel's] previous counsel. While [Quinn] contends that the conflicts would not arise until there are funds for distribution, he recused himself and his firm from discussions surrounding the distribution of attorneys' fees after being advised to do so by outside counsel. Despite this recusal, and the acknowledgement of its necessity to avoid [creating] conflicts of interest, [Quinn] continued to pursue a larger portion of attorneys' fees than initially agreed. Although [Quinn] was awarded 0.0% of the contingency fees following the arbitration proceeding, he continues to pursue increased fees through an appeal of that judgment.

The fact that [Quinn] continues to pursue increased attorneys' fees for his role as counsel for Wye Oak is adverse to the interests of the Estate, and creates a clear conflict of interest. The Estate holds 100% of the shares in Wye Oak, it is the primary asset of the Estate, and constitutes a majority of the Estate's value. The imposition of higher fees would diminish the total value of the Estate and reduce the value of the beneficiaries' interests. [Quinn] cannot represent the interests of the beneficiaries while simultaneously seeking personal recovery from the Estate's primary asset. **[Quinn's] conflict of interest lies not in the exact value of attorneys' fees that may or not be awarded, but in the actions taken to pursue increased fees contrary to the interests of the Estate and beneficiaries.** [Quinn's] claim against the Estate and his interest in the additional fees is clearly adverse to the interests of the Estate.

Id. at 15-16 (emphasis added; punctuation modified; footnoted citations to the record omitted). Based upon the foregoing, the orphans' court found [Quinn] had a clear conflict of interest with the Estate[,] which prevented him from serving as its executor." ***Id.*** at 17. Our careful review discloses that the orphans' court's findings are supported by the record, and we discern no error in its legal conclusions.

At the hearing on Ms. Stoffel's Petition, Attorney Foster testified regarding Quinn's conflicts of interest:

First, I think it's worth reviewing the conflicts that lay behind all of [] Quinn's actions. ...[H]is first position is that he is the owner of his law firm, QRG. [The other named partner in the law firm] is dead. And according to [] Quinn, [] Gazzola is not an owner of the firm at all. So, [] Quinn is the owner and controller of QRG.

[] Quinn is the executor of the Estate of [Decedent]. He is the attorney for the Executor, that is, himself. It is my understanding that the [E]state file reveals [that Quinn] is the accountant for the [E]state. I don't quite know what that is, but I believe that is what the file reveals. And I think the file reveals that [Quinn] is also the attorney for the accountant for the [E]state.

During this time ..., as the executor, [Quinn] was the owner of 100 percent of the shares of Wye Oak stock. He was a director of Wye Oak. He was ... from time to time, either the president or the chairman of the board of Wye Oak.

[Quinn] was the secretary-treasurer of Wye Oak. He was ... the sole signatory on the bank account of Wye Oak. [Quinn] certainly possessed [Wye Oak's] books and records, and though asked to do so by Ms. Stoffel and David Stoffel, has never delivered the books and records of Wye Oak to them.

[Quinn] was the general counsel of Wye Oak. And prior to [Decedent's] murder, he was [Decedent's] lawyer. [Quinn] made claims in the [E]state for legal services that he had rendered to [Decedent]. He made claims in the [E]state for executor services. [Quinn] served as the corporate counsel to Wye Oak and made claims for compensation for that. He served as part of the team of lawyers representing Wye Oak in the [Iraq Litigation] and made claims for hourly work for that. And he, of course[,] was trying to get a piece of the contingent fee.

Importantly, when [Quinn made] claims for compensation to the [E]state of [Decedent], [which is] the owner of all the shares of Wye Oak, it was at a time when Wye Oak desperately needed money to pursue the [Iraq L]itigation, because an agreement [Wye Oak] had with [PLG] left Wye Oak to pay the expenses. And [Quinn] actually received compensation from the [E]state during this time, in my judgment, [that] should have been devoted to the litigation instead of paying his fees.

[Quinn's] defense for that is ... the Court approved my fees. ... [B]ut that doesn't make any difference. One thing that the file is devoid of is the fact that [Quinn] told the [c]ourt that Wye Oak needed the money to pay expenses in the litigation. And that, to me, is the worst conflict that he had, because that directly affected Wye Oak's ability to pursue the [Iraq Litigation].

N.T., 1/29/25, at 20-22.

When asked to identify conduct evidencing Quinn's conflicts of interest, Attorney Foster gave the following examples:

The first is that for many years, ... David Stoffel[,] ... who was the director of Wye Oak, and at various times president of Wye Oak, urged [] Quinn to get independent directors. There were only two directors at Wye Oak[:] David [Stoffel] and [] Quinn.

Id. at 23. Although David Stoffel urged Quinn to appoint independent directors, and even identified potential directors, Quinn "consistently refused to do so." **Id.**

In another example, Attorney Foster stated that after winning the Iraq Litigation, the federal court asked Wye Oak to submit a lodestar fee. **Id.** at 24. WTP asked Quinn to put together his own lodestar fee for QRG. **Id.** Quinn refused to do so and stated, "there is a conflict of interest affecting all of the lawyers, and I cannot approve." **Id.** According to Attorney Foster,

[Quinn] contended that ... Wye Oak had the power to decide the allocation of the contingent fee among [the] four firms, and this power, which didn't exist, [Quinn] contended it did. This power gave [Quinn] the right to decide the allocations, gave him the right to decide who got what.

And the only way that a conflict of interest could be resolved is if we dropped the arbitration over the fee agreement and allowed [Quinn] to decide who got what. And also, incidentally, [this would require that the other law firms] drop all the claims against

[Quinn's] law firm that we had in the arbitration and give [Quinn] and [QRG] a complete release.

So what it broke down to is [Quinn] was holding up the fee petition in order to get something for himself, that is, the release of him and his firm from the claims in the arbitration. That, I believe, is a stark example of how [Quinn's] conflict of interest affected Wye Oak.

Id. at 24-25 (emphasis added).

As a third example, Attorney Foster testified that Quinn impeded Wye Oak from obtaining financing from a lender to purchase insurance against the Iraq judgment. ***Id.*** at 27-28. During negotiations with a lender, Quinn "started to warn the lender that ... the existence of this arbitration risks the judgment, and therefore risked the ability of the lender to recover its money."

Id. at 28.

Attorney Foster also identified an email exchange between Quinn, David Stoffel, and Quinn's associate, wherein the issue of Quinn's conflicts of interest was raised. ***Id.*** at 30-31. Reading from the email exchange, Attorney Foster testified as follows:

[David Stoffel] says, I'm now tasked with making a decision about a problem whose legal ramifications I do not fully understand, and which my corporate counsel, [] Quinn, who is a member of the board; who is also executor; who is also trial counsel; who is a fiduciary; who [has] also pressed within the past year to change his payment structure, which has at least in part, added to the current conflict.

[David Stoffel stated,] I do not have an answer for any of the hat problems, but I believe that Wye Oak would be better or more effectively served if you wore less of them. It is also true that the forever issue, that is, this conflict issue, is one that I have from time to time pointed [*sic*], that it is problematic. It is the main

reason why I asked for larger representation on the board, and even offered names of reasonable, thoughtful and knowledgeable individuals to help in that capacity. But it was set aside by [Quinn] to be dealt with at an undetermined future.

Id. at 31-32 (internal quotation marks omitted).

Attorney Foster additionally testified about correspondence from David Stoffel to Quinn, dated November 4, 2021, wherein David Stoffel detailed how Quinn acted contrary to the interests of Wye Oak:

In particular, [] Quinn was threatening to make the ... interim [arbitration] award public by filing a motion to vacate the interim award. And [David] Stoffel says, "Your threat to make part of the arbitration record public by the filing of a motion to vacate, constitutes a substantial, knowing breach of your fiduciary duties and professional obligations. And I would be stunned if all the lawyers involved here would think otherwise."

And it goes on to say, "This is especially true when I or a court takes into account the fact that even if otherwise merited, any filing that you make could be done under seal or with redacted documents." And ultimately, it was filed without redacted documents.

Id. at 33 (punctuation modified).

Attorney Foster testified about an instance, during the Iraq Litigation, wherein

[Quinn] had secured affidavits from some potential witnesses, very important witnesses, which he never disclosed to me, and I was the lead trial lawyer.

I went off at the expenditure of thousands and thousands of dollars to locate the very same witnesses and get their testimony, and [] subsequently, [Quinn] plopped down on the table, in front of me, the affidavits that he had had for several years....

Id. at 33-34. Attorney Foster stated that Quinn's actions were disruptive to the litigation. According to Attorney Foster, Quinn also

on numerous occasions, agreed that he had fiduciary duties to Ms. Stoffel, and he repeatedly didn't respond to her requests for information, and didn't get her consent to any of the actions that I've described today.

Id. at 34.

Attorney Foster described the extent of Quinn's participation in the Iraq Litigation:

[Quinn] was an observer. We had weekly meetings of the attorney team with regard to what was going on in the litigation. [Quinn] would attend those meetings. He occasionally made a suggestion or two[,] many of which I think we took, because they were good.

[Quinn] observed a few depositions. ... He observed [David] Stoffel's deposition I'm not sure if he was present for any of the other depositions.

Id. at 37. According to Attorney Foster, Quinn did not examine any witnesses during trial. **Id.** at 38. Attorney Foster did not recall Quinn acting as a principal drafter of any trial documents. **Id.** at 38-39. Attorney Foster testified, "I recall [Quinn's] comments on a number of the documents, but I don't recall that he was the principal drafter of any of them." **Id.** at 39. Attorney Foster believed that John Pavich, Esquire (from PLG), "was the principal drafter of the complaint." **Id.** at 39.

In her testimony, Ms. Stoffel confirmed her awareness of Quinn filing documents that were not under seal, which harmed Wye Oak's interests. **Id.** at 49. As described by Ms. Stoffel, Quinn "was negotiating with the funding

sources and using his position to disrupt those negotiations to get certain litigation costs funded.” **Id.** at 50. Ms. Stoffel also testified that Quinn did not want to sign the ACAF. **Id.** at 51. When David Stoffel signed the ACAF on behalf of Wye Oak, Quinn fired David Stoffel. **Id.**

Ms. Stoffel confirmed that Quinn did not consult her before increasing his hourly fee from \$390 per hour to \$790 per hour, or when he used Estate funds to pay his fees. **Id.** at 52. Quinn also failed to consult Ms. Stoffel when he changed his fee compensation from an hourly rate to a contingency fee. **Id.** According to Ms. Stoffel, Quinn failed to consult her about any matters related to the administration of the Estate or about the affairs of Wye Oak. **Id.** at 53.

Quinn testified on his own behalf, and disagreed with the testimony of Foster and Ms. Stoffel. Quinn also disputed the findings of the arbitrator in the Fee Dispute. **Id.** at 60. Quinn confirmed that he owed a fiduciary duty to Ms. Stoffel. **Id.** at 61. Quinn further confirmed that during the ACAF arbitration, he admitted to not obtaining Ms. Stoffel’s consent before entering into a transaction with an outside company wherein Quinn agreed to give 15% of the Iraq Litigation recovery in exchange for \$50,000. **Id.** In addition, Quinn confirmed his arbitration testimony that he did not obtain Ms. Stoffel’s consent before doubling his hourly rate charged to the Estate. **Id.** Quinn conceded that he did not advise Ms. Stoffel of his proposal to reapportion the contingency fee to give QRG 14% of the recovery. **Id.** at 62.

Significantly, Quinn recalled conceding, during the arbitration, that the rules of professional conduct mandate the informed consent of the client. ***Id.*** at 63. However, Quinn explained that his reapportionment of fees pertained to Wye Oak, and not to the Estate. ***Id.*** at 64.

Quinn asserted David Stoffel told him that Ms. Stoffel was not interested in knowing about the details of the Iraq Litigation. ***Id.*** at 66. Quinn nevertheless acknowledged that Ms. Stoffel “periodically would call me and ask various things, and I would give her the response that circumstances required.” ***Id.*** at 67. Quinn admitted he did not keep Ms. Stoffel informed about Wye Oak’s activities, but claimed he did keep David Stoffel informed. ***Id.*** at 68. Quinn justified his failure to inform Ms. Stoffel about his change in fees by stating that the fees are “subject to approval by the courts.” ***Id.*** Quinn explained that he sought and received approval for his fee increase from David Stoffel, and that this is reflected in the minutes from Wye Oak’s board meeting. ***Id.*** at 69.

Quinn testified that he did not consult with Ms. Stoffel regarding the Iraq Litigation attorneys’ fee allocation, but stated that during the fee negotiations, any decision had to be approved by the Wye Oak board (including David Stoffel) and by Ms. Stoffel. ***Id.*** at 75. Quinn testified that since Ms. Stoffel obtained the representation of counsel, he has had no direct contact with her, other than when Ms. Stoffel initiates the contact. ***Id.*** at 76. Quinn explained that he did not seek Ms. Stoffel’s approval for his fee increase in the Iraq

Litigation because he represented Wye Oak, not the Estate, in that proceeding. ***Id.*** at 81.

We note that at the conclusion of the hearing on the Petition, the orphans' court determined that there had been a breakdown in the relationship between the Estate and Quinn. N.T., 1/29/25, at 149. The orphans' court found that the breakdown is evidenced in Quinn's new matter to the Petition, wherein he accused the other parties of wrongdoing. ***Id.*** The orphans' court stated,

based on that breakdown, and understanding that[,] ... the fact of the attorney and the executor, by itself, is not necessarily a conflict. But in this case, where attorneys' fees are at issue, where [] Quinn ... took a position to act solely on behalf of the major asset of the Estate, Wye Oak, by suspending the president, and removing the other director, that this conflict can't continue

Id. at 150 (punctuation modified).

We recognize that Quinn offered testimony contradicting that of Ms. Stoffel and Attorney Foster. However, "[b]ecause the orphans' court sits as the factfinder, it determines the credibility of the witnesses and, on review, we will not reverse its credibility determinations absent an abuse of that discretion." ***In re Trust of John S. Middleton***, 313 A.3d 1079, 1088 (Pa. Super. 2024) (citation omitted; capitalization modified). As set forth above, the record supports the orphans' court's determination that Quinn had clear conflicts of interest. Discerning no error or abuse of the orphans' court's discretion, we conclude Appellants' first issue merits no relief.

2. Whether the orphans' court improperly determined that Quinn failed to secure Ms. Stoffel's informed consent:

In their second issue, Appellants argue that

Quinn was not required to obtain [Ms.] Stoffel's informed consent regarding attorneys' fees chargeable to Wye Oak given the terms of [] Decedent's will, as well as the fact that neither she nor the Estate was the client....

Appellants' Brief at 42. Appellants argue that Quinn's insistence that Ms. Stoffel "benefit from informed consent" by seeking the advice of independent counsel "largely drove [Quinn's] conflict with other Iraq [L]itigation firms that ultimately led to the arbitration process and his exclusion from the contingency award pool by the arbitrator." ***Id.*** at 43.

Appellants argue that

the arbitration process initiated by PLG in 2020 preempted and essentially circumvented the protocol that [] Quinn had intended to implement with respect to securing [Ms.] Stoffel's informed consent prior to the distribution of any funds from the Iraq [L]itigation. [] Quinn objected to the arbitration largely for this reason—the process dictated the ultimate division of the Iraq award in a forum in which the Estate was not represented.

Id. at 44. Appellants further claim that Quinn's discussions regarding the apportioning of fees with the other law firms were merely negotiations. ***Id.*** at 44-45. Appellants assert that an actual award would be subject to Ms. Stoffel's informed consent. ***Id.*** at 45.

The orphans' court addressed this issue and concluded it lacks merit:

Appellant[s] also argue[] that the orphans' court abused its discretion by basing its ruling in part on the testimony that [Quinn] never received or sought the informed consent of [Ms. Stoffel] on Estate matters, and the evidence that [Quinn] removed

himself and his firm from participating in negotiations of attorneys' fees in the [ACAF] arbitration. The orphans' court considered the exhibits presented and moved into the record by [Quinn's] counsel and the testimony of [Quinn] himself[,], which led to the findings that [Quinn] admitted his need for recusal regarding legal fees, and his admitted lack of communication with Ms. Stoffel. This evidence supported the finding of an existing conflict of interest between [Quinn] and the [E]state. **The orphans' court did not base its ruling solely on the recusal of [Quinn] and [QRG] or the breakdown in relationship between [Quinn] and [Ms. Stoffel].** The court assigned proper weight to [Quinn's] testimony and evidence of the recusal and considered all of the facts in determining that a conflict of interest existed. Such determinations regarding the weight and value of evidence are firmly within the discretion of the orphans' court.

Orphans' Court Opinion, 7/15/25, at 17-18 (emphasis added; punctuation modified; footnotes omitted); **see also id.** at 20 (stating that the orphans' court "found that [Quinn] had an actual, adverse, present conflict of interest between himself as legal counsel for Wye Oak and his role as executor of" the Estate).

We agree with the sound reasoning of the orphans' court, and discern no error or abuse of its discretion in concluding this issue lacks merit. **See id.** at 17-18, 20; **Ferraro v. Temple Univ.**, 185 A.3d 396, 404 (Pa. Super. 2018) ("The weight of the evidence is exclusively for the finder of fact, who is free to believe all, none or some of the evidence and to determine the credibility of the witnesses."). Appellants' second issue merits no relief. Consequently, we affirm the order of the orphans' court.

Order affirmed.

Judgment Entered.

Benjamin D. Kohler

Benjamin D. Kohler, Esq.
Prothonotary

DATE: 10/22/2026