

**RULE 9. [Reserved]**

Rule  
9.1. [Reserved].

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**Source**

The provisions of this Rule 9.1 reserved December 1, 2015, effective September 1, 2016, 45 Pa.B. 7098. Immediately preceding text appears at serial page (236799).

**CHAPTER IX. AUDITORS AND MASTERS**

Rule  
9.1. Notice of Hearings.  
9.2. Filing of Report.  
9.3. Form of Auditor’s Report.  
9.4. Form of Master’s Report.  
9.5. Transcript of Testimony.  
9.6. Notice of Filing Report.  
9.7. Confirmation of Report.  
9.8. Security for Expenses and Fees.

**Source**

The provisions of this Chapter IX adopted December 1, 2015, effective September 1, 2016, 45 Pa.B. 7098, unless otherwise noted.

**Rule 9.1. Notice of Hearings.**

An auditor or master appointed pursuant to 20 Pa.C.S. § 751 shall give notice of scheduled hearings in such manner and to such parties as local rules shall prescribe.

**Note:** Rule 9.1 is substantively identical to former Rule 8.1.

**Rule 9.2. Filing of Report.**

An auditor or master shall file his or her report within 90 days after his or her appointment, unless the court extends the time upon request.

**Note:** Rule 9.2 is based upon former Rule 8.2.

**Rule 9.3. Form of Auditor’s Report.**

An auditor’s report shall include a statement of the questions involved, findings of fact, conclusions of law, and, if the Account is approved by the auditor, it shall also expressly confirm the Account and shall specify, or indicate by reference to the petition of adjudication/statement of proposed distribution, the names of the

persons to whom the balance available for distribution is awarded and the amount or share awarded to each of such persons.

**Note:** Rule 9.3 is identical to former Rule 8.3.

**Rule 9.4. Form of Master's Report.**

A master's report shall state the number, times, dates and duration of the hearings held, the number, extent and causes of any delays or continuances, and the basis of the court's jurisdiction, and shall include a statement and discussion of the questions involved, findings of fact and conclusions of law, and specific recommendations.

**Note:** Rule 9.4 is identical to former Rule 8.4.

**Rule 9.5. Transcript of Testimony.**

The transcript of testimony taken before an auditor or master shall be filed with the report.

**Note:** Rule 9.5 is identical to former Rule 8.5.

**Rule 9.6. Notice of Filing Report.**

An auditor or master shall give notice of the filing of the report or of the intention to file the report in such manner and to such parties as local rules shall prescribe.

**Note:** Rule 9.6 is identical to former Rule 8.6.

**Rule 9.7. Confirmation of Report.**

(a) The report of an auditor shall be confirmed in such manner as local rules shall prescribe.

(b) The report of a master shall not be approved until a decree is entered adopting its recommendations.

**Note:** Rule 9.7 is identical to former Rule 8.7.

**Rule 9.8. Security for Expenses and Fees.**

An auditor or master, the accountant, or any interested party may apply to the court at any time for leave to require security for the payment of the auditor's or master's expenses and fees, and, when such leave is granted, the auditor or master may decline to proceed until security is entered.

**Note:** Rule 9.8 is substantively identical to former Rule 8.8.

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