

**Matter of Resnick**

2026 NY Slip Op 31682(U)

April 23, 2026

Surrogate's Court, New York County

Docket Number: File No. 2022-58/C

Judge: Hilary Gingold

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This opinion is uncorrected and not selected for official publication.

**ENTERED**

**APR 23 2026**

DATA ENTRY DEPT  
New York County Surrogate's Court

At a Surrogate's Court of the State of New York held in and for the County of New York on the 23 day of April, 2026.

PRESENT: HON. HILARY GINGOLD,  
SURROGATE.

-----X

Accounting by Josie Resnick as the Administrator  
Of the Estate of

RACHEL RESNICK,

Deceased.

-----X

Proceeding to Revoke Letters of Administration  
and Grant Letters of Administration d.b.n. in the Estate of

RACHEL RESNICK,

Deceased.

-----X

**DECISION AND ORDER**

File No.: 2022-58/C

File No.: 2022-58/D

During a hearing held on April 20, 2026, the court revoked letters of administration issued to Josie Resnick (Administrator) in the above-captioned estate.

Proceeding to Revoke Letters of Administration – Matter D

On December 15, 2025, distributee, Susan Resnick Dulaney, filed a petition to revoke letters of administration and grant letters of administration d.b.n. to the Public Administrator of New York County, together with an application to waive court fees. In her petition, Ms. Dulaney advised the court the Administrator had not complied with the court's order signed July 10, 2024, under matter B in this estate. In the order, the Administrator was instructed to file an accounting on or before September 20, 2024, and "cause citation to be issued and service to be made without undue delay . . . ."

To date, citation has not issued for Ms. Dulaney's petition, as certain corrections remain outstanding. However, this filing brought these facts to the attention of the court, and triggered the hearing.

### Judicial Accounting – Matter C

As already discussed, the court directed the Administrator to file an account and petition for judicial settlement of same on or before September 20, 2024. While the Administrator, through her then-attorney, Stephen H. Bilkis, timely filed the account and petition seeking to settle same, citation has yet to issue, much less be served.

The court’s accounting department called Mr. Bilkis on October 24, 2024, to advise him of the numerous corrections required in order for citation to issue. On January 13, 2025, the court emailed Mr. Bilkis a two-page list of various corrections. Over a year after the court-ordered date for filing the accounting, on February 11, 2026, Mr. Bilkis filed an amended petition and accounting. The same day the court emailed Mr. Bilkis a list of corrections that were still missing from the amended papers.

On March 16, 2026, the Administrator filed a notice of appearance that she was now self-represented, and on March 26, 2026, the Administrator hired her third attorney, Yevgeny Levin. To date, neither the Administrator, nor her counsel, provided the required corrections in order for citation to be issued without further delay.

### Revocation of Letters of Administration

Under SCPA 719, the court “without a petition or the issuance of process” has ten grounds upon which it may suspend or revoke a fiduciary’s letters of administration. In this instance, SCPA 719 [1], [3], and [10] are applicable, which state revocation of letters of administration may occur:

“[1] Where the fiduciary . . . fails to file an account within such time and in such manner as directed by the court.

[3] Where [the fiduciary] has defaulted in supplying information concerning assets or affairs of the estate as ordered by the court, pursuant to 2102, or has neglected or refused to obey the order.

[10] Where any of the facts provided in [SCPA] 711 are brought to the attention of the court.”

There are twelve reasons listed, under SCPA 711, a petition to remove a fiduciary can be filed, and the applicable subsections in this estate are [3] and [12]:

“[3] Where [the fiduciary] has wilfully refused or without good cause neglected to obey any lawful direction of the court contained in any decree or order or any provision of law relating to the discharge of his duty.

[12] In the case of any fiduciary who fails to file an account within such time and in such manner as directed by the court.”

After Ms. Dulaney’s uncontested petition to compel an accounting was granted, the Administrator was ordered to file an accounting on or before September 20, 2024, and have citation issue and papers served “without undue delay.” Despite a year and seven months having passed since filing her petition and accounting, the Administrator has failed to file papers so citation can issue and the papers can be served. The Administrator is in violation of the court’s order signed July 10, 2024, and the court is within its right under SCPA 719 [1], [3], and [10], and SCPA 711 [3] and [12] to revoke her letters and appoint the Public Administrator of New York County to complete the accounting and close the estate.

Accordingly, it is:

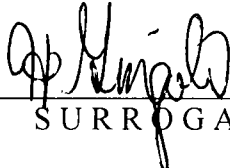
ORDERED, ADJUDGED AND DECREED that the Letters of Administration heretofore issued to Josie Resnick in the estate of Rachel Resnick, deceased, are hereby revoked; and it is further

ORDERED, ADJUDGED AND DECREED that the Public Administrator of New York County is hereby appointed administrator of the estate of Rachel Resnick, deceased, to serve upon duly qualifying according to law; and it is further

ORDERED, ADJUDGED AND DECREED that Josie Resnick shall immediately turn over to the Public Administrator of New York County all of the assets, books, records and papers of the estate of Rachel Resnick; and it is further

ORDERED, ADJUDGED AND DECREED that Susan Resnick Dulaney's filing under matter D, to remove and replace the administrator of the estate, is rendered moot by this decision and shall be closed.

The Clerk of the Court is directed to email a copy of this order to the parties at the addresses in the foot hereof.

  
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SURROGATE

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