

STATE OF MINNESOTA
COUNTY OF CARVER

DISTRICT COURT
PROBATE DIVISION
FIRST JUDICIAL DISTRICT

In Re: Court File No. 10-PR-16-46
Estate of Prince Rogers Nelson, Order on Fee Applications
Decedent.

The above matter has been referred to the undersigned as a Master pursuant to Rule 53 of the Minnesota Rules of Civil Procedure and this Court's orders of June 5, 2018 and March 7, 2019, which orders provide that the undersigned adopt procedures and conduct conferences and hearings as deemed necessary to hear and decide the fee applications and related issues. Earlier, on October 3, 2018, the undersigned acting as Master made determinations on remanded fee issues in respect to fee applications herein which were the subject of an appeal and January 22, 2018, decision of the Minnesota Court of Appeals ("Court of Appeals Decision"). The undersigned's order and supporting memorandum were adopted by this Court's order of October 4, 2018, from which order there were no appeals. The undersigned's October 3, 2018 order and accompanying memorandum, and this Court's adopting order, are referred to collectively as "2018 Order."

The law firms representing heirs' having made motions/applications for fees or expenses from the Estate are: Cozen O'Connor ("Cozen"); Hanson, Dordell, Bradt, Odlag & Bradt PLLP ("Hanson Dordell"); Bruntjen and Brodin Legal ("Bruntjen"); J. Selmer Law P.A. and White, Wiggins and Barnes LLP ("Selmer/WWB"); and Law Offices of Frank K. Wheaton ("Wheaton"), collectively "Applicants." The Applicants generally seek payment of fees and costs for time periods from or within February 1, 2017 through December 31, 2018. The Applicants have made submissions consisting of detailed time entries, affidavits and memorandum in support of the applications. After the submissions were presented, the undersigned (on multiple occasions) informed all of the Applicants that if any Applicant wished to have a hearing on the applications, one would be held. (Exhibit B) No Applicant has sought a hearing, and accordingly the applications have been under advisement on the written submissions. Pursuant to the Applicants' submissions and the files and proceedings herein, the undersigned makes the following:

ORDER

1. The Cozen firm is awarded against the Estate fees and costs in the amount of \$371,492 for services and costs from February 1, 2017 through December 31, 2018.
2. The Bruntjen firm is awarded against the Estate fees in the amount of \$170,595 for work done from February 1, 2017 through December 31, 2018.

3. The Wheaton firm is awarded against the Estate fees and costs in the amount of \$15,720 for work done from February 1, 2017 through December 31, 2018.
4. The Hanson Dordell firm is awarded against the Estate fees in the amount of \$32,225 for work done from February 1, 2017 through December 31, 2018.
5. The Selmer firm is awarded against the Estate fees in the amount of \$2,063 for work done from February 1, 2017 through December 31, 2018.
6. The White Wiggins Barnes firm is awarded against the Estate fees in the amount of \$9,435 for work done from February 1, 2017 through December 31, 2018.
7. The following Memorandum is made a part of this Order.

Dated: August 27, 2019

Richard B. Solum

Master

MEMORANDUM

I. INTRODUCTION:

A. The Important Issues Concerning Benefit

As discussed in the 2018 Order, and in the Court of Appeals Decision, in Minnesota the prominent statutory requirement for an award of attorney fees of an interested party to an estate (as opposed to attorney fees of an estate administrator's counsel) is that the subject services be shown to have contributed to a benefit of the estate. This requirement is commanded by Minnesota Statutes, section 524.3-720:

524.3-720 EXPENSES IN ESTATE LITIGATION.

*Any personal representative or person nominated as personal representative who defends or prosecutes any proceeding in good faith, **whether successful or not**, or any interested person who successfully opposes the allowance of a will, is entitled to receive from the estate necessary expenses and disbursements including reasonable attorneys' fees incurred. When **after demand the personal representative refuses** to prosecute or pursue a claim or asset of the estate or a claim is made against the personal representative on behalf of the estate and any interested person shall then by a separate attorney prosecute or pursue and recover such fund or asset for the benefit of the estate, **or when, and to the extent that, the services of an attorney for any interested person contribute to the benefit of the estate**, as such, as distinguished from the personal benefit of such person, such attorney shall be paid such compensation from the estate as the court **shall deem just and reasonable and commensurate with the benefit to the estate from the recovery so made or from such services.** (emphasis added)*

As discussed in the 2018 Order, there are important reasons for the statutory requirements respecting benefit which have material application here. In respect to attorney fees for the estate's administrator, whether a personal representative or a special administrator, it is assumed that such fees are for services in furtherance of the administrator's fiduciary duty to act in the best interests of the estate, and not in the interests of any particular interested party. See generally, Minn. Stat. section 524.3-703. If attorney fees of interested parties were allowed against an estate for services which failed to contribute a benefit to the estate, other interested parties, including creditors, other heirs, taxing authorities and the like, would be prejudiced by the diminution of an estate in the amount of such fees without any commensurate or compensating benefit. Additionally, if there be multiple heirs and fewer than all engage counsel, or counsel for less than all expend materially more time doing work with no commensurate or compensating benefit, there is a movement of value from some heirs to pay the fees of those heirs with such counsel. In short, awards of fees from this Estate to an attorney representing an interested person (as opposed to counsel to the Estate's administrator) in respect to the applications here, are only "when and to the extent" the subject services "contribute to a benefit of the estate as such," and any such award must not only be "just and reasonable," but "commensurate with the benefit . . . from such services."

B. Procedural Order

This Court's Rule 53 Order for Reference provides that the undersigned "adopt procedures as deemed necessary" to decide the applications, and to that end the undersigned issued a Procedural Order dated May 4, 2019 which is attached hereto as Exhibit A. By reason of the statutory prominence of the benefit element discussed above, the Procedural Order provided that the Applicants timely submit:

- (1) affidavits setting out the nature or categories of services the affiant affirms with "**sufficient precision and detail**" how such services **contributed to the benefit** of the Estate and **how related fees are commensurate with such benefit**, along with the original time entries in respect to such categories which so contributed . . ." (emphasis added)

While submissions in respect to the Procedural Order have been received from the Applicants, in many respects the affirmations of how the services contributed to the benefit of the Estate have been conclusory and without meaningful detail or rationale—as discussed below. Nonetheless, the undersigned has made every effort to afford the Applicants continuing opportunities to make the necessary statutory showings, as also discussed below and as set out in other Exhibits hereto.

Finally, as discussed below, there have been some reductions to fee claims associated with time entries which fail to describe the nature of the work and/or its relationship to any claimed benefit, which describe an unreasonably excessive number of timekeepers in respect to relatively non-complex matters, and which evidence services of multiple heirs' law firms in furtherance of the same objective. It seems that lawyers representing interested parties intending to make fee claims against an estate, are deemed to know and appreciate the statutory requirement that compensation is allowed only for those fees deemed "*just and reasonable and commensurate with the benefit to the estate from the recovery so made or from such services.*" Thus, it also seems incumbent on counsel to keep time records with sufficient content that a neutral can at least (1) determine the nature and reasonableness of the work and its relationship to any claimed benefit, and (2) determine any coordination (rather than duplication) of services of multiple law firms in furtherance of the same objective. In many respects, the time entries here failed to do so.

C. Comerica's Assertions as to Categories of Services Contributing to the Benefit of the Estate

Comerica's Categories of Services Contributing a Benefit: As discussed above, Comerica as the Personal Representative has asserted that in respect to the applications here, there are only four categories of services which contributed to the benefit of the Estate. Comerica has also asserted that certain services about which fees are sought have not contributed to the benefit of the Estate. While the Personal Representative's assertions are not controlling, they deserve considerable consideration as (1) the Personal Representative has familiarity with the subject services and a vantage from which any benefit can be assessed, and (2) the Personal Representative has a fiduciary duty in respect to the preservation of Estate values or benefits, and thus an appreciation of the services

which were increasing or not increasing such values or benefit.¹ Additionally, I note that the Personal Representative does not oppose all fee applications, although under a strict reading of the statutory requirements concerning benefit, Comerica as Personal Representative could have opposed more of the Applicants' fees than it has. Rather, Comerica has acknowledged certain categories of services as contributing to a benefit, and thus Comerica's assessment has further credibility. For these and other reasons, a determination of whether an Applicant has sustained or has not sustained the burden of proving entitlement to an award of fees from the Estate should reasonably account for the Personal Representative's assertions.

The four categories of services which Comerica asserts contributed to the benefit of the Estate are the following, and will be discussed in more detail below:

1. Obtaining a Determination of Heirship and Related Appeal: The undersigned agrees with Comerica that services in furtherance of achieving judicial determinations and related certainties concerning heirship has contributed to the benefit of the Estate, as recognized in the 2018 Order.² Accordingly, such services will continue to be the subject of fee awards here. However, as discussed in the 2018 Order, part of the rationale permitting an award of fees was that the Estate administrator and the Court were

¹ As noted in the 2018 Order, those heirs who have not hired counsel, those heirs whose counsel's services have contributed to the benefit of the Estate, and those heirs whose counsel seeks fees which are not excessive, are unjustly harmed by the Estate's payment of fees for services which have not contributed a benefit to the Estate as a whole or which fees are unreasonably excessive. These fairness issues may well be a concern of estate fiduciaries, and of neutrals, in assessing fee applications seeking payment by an estate, the assets of which are the interest of all estate stakeholders, whether creditors (including taxing authorities) or ultimately the heirs. The 2018 Order, from which there was no appeal, made the point that the statutory benefit and commensurate requirements "*protect those heirs who for whatever reason do not engage counsel and should not have their interests in the estate burdened by other heirs' counsel fees which yield no benefit to the estate as a whole—which are not equally beneficial to all heirs. In any event, the controlling statute, in almost all instances, requires that fees awarded to an interested party's counsel (as opposed to the estate's counsel) be "just and reasonable and commensurate with the benefit to the estate from the recovery so made or from such services."*

² The 2018 Order provided: "*The services [re heirship] of the Applicants did contribute to the benefit of the Estate. And although such benefit is difficult to quantify monetarily, it is possible to assess generally how the requested fees are commensurate with such benefit. This Court was faced with a number of heirship claims which were not sustained. In respect to these claims, this Court sought input from all counsel, and the Applicants did provide beneficial input in respect to protocols for determining the validity or invalidity of such claims—which protocols were utilized by this Court in related proceedings. Moreover, there was some degree of deferral by counsel to the Estate in respect to contesting heirship claims, the Cozen firm playing a significant role in related challenges. Of some interest, counsel to the Estate was fully paid in respect to its work involving heirship claims. Here the guidance of the Court of Appeals (1) relative to the "big picture" concerning the size of the Estate and the fees of counsel to the Estate, (2) relative to the statutory guidance concerning counsel for estates deferring to counsel to interested parties and the related savings in attorney fees to counsel for the Estate and (3) relative to the benefit to the Court's management of the Estate derived from the heirs' submissions, have all been taken into account. Of course, unreasonable duplication and excessiveness must be accounted for to assure any awarded fees are reasonable and commensurate with a benefit."*

deferring to heirs' counsel in the protocols and adjudications concerning heirship. With respect to the application for fees here, some of the related services were in respect to an appeal of this Court's heirship determination, which appeal was handled by Comerica and its counsel and thus related fees already have been a charge against the Estate. Accordingly, the degree to which there was benefit, particularly any incremental benefit, and whether attorney fees apart from those of Comerica's counsel, were reasonable and commensurate with any benefit, is something of a different question than that resolved in the 2018 Order. This adds to the concerns of reasonableness and multiple law firms seeking fees for services in furtherance of the same objective—here in furtherance of determining that the heirs are limited to the four Nelsons, Mr. Baker and Mr. Jackson.

2. Rescission of the UMG Agreement: As the Estate, after signing the UMG Agreement, was threatened to be mired in costly litigation of uncertain outcome concerning claims by Warner Brothers relative to some of the same rights to be conveyed in the UMG Agreement, Comerica recognized that services in respect to the rescission of the UMG Agreement contributed to the benefit of the Estate. The undersigned agrees with Comerica in this regard. Again, however, issues of reasonableness and multiple law firm duplications remained and, as in the 2018 Order, had to be accounted for here.

3. Opposing the Removal of Comerica: The undersigned believes that this issue is mixed. While I agree with Comerica that services in opposition to certain heirs' October 2017 petition to remove Comerica contributed to the benefit of the Estate presumably by assuring Comerica's continued service, the duplication in respect to such opposition by lawyers for heirs in addition to counsel to Comerica, is of concern. Also of concern is the fact that the heirs had differing views as to whether Comerica should continue, and accordingly the efforts of counsel to certain heirs opposing the removal of Comerica arguably did not benefit the Estate as a whole and did not yield a result beneficial to all the heirs—some of which were moving for Comerica's removal. Nonetheless, just as selecting an appropriate personal representative from the inception was a benefit to the Estate, continuing with such representative as warranted could be said to constitute a benefit to the Estate—particularly since the Court determined that Comerica's continued service was in the best interests of the Estate. Again, however, issues of reasonableness and duplication remained and, as in the 2018 Order, had to be accounted for here.

4. Jobu Presents (McMillan and Koppelman) and the Second Special Administrator ("SSA"). The undersigned agrees with Comerica that services in respect to possible misconduct of and related payments to certain Estate advisors, and the related appointment and work of the Second Special Administrator, contributed to the benefit of the Estate. The requested submission of Comerica's counsel concerning the status of the Second Special Administrator's work makes clear that these motivating services provided a benefit. However, to-date it is difficult to quantify any monetary benefit associated with such work, as claims of the SSA are contested, the costs to the Estate associated with the SSA's work have and will be substantial, and accordingly the degree to which the fees of heirs' counsel will be commensurate with any resulting benefit, particularly any net benefit, is presently unclear. And once again, issues of reasonableness and duplication had to be accounted for here.

D. Comerica's Categories of Services Not Contributing a Benefit:

Comerica as Personal Representative has also asserted that certain categories of services for which payment from the Estate is sought, did not provide the statutorily required benefit. Again, given Comerica's vantage to appreciate where there has been a benefit compared to where there has not, and its fiduciary duty to protect the assets of the Estate, Comerica's views, while not controlling, warrant considerable consideration. Comerica asserts that the following services did not provide a benefit to the Estate:

1. Entertainment: Comerica asserts that after its appointment in February of 2017, there was no longer an expert entertainment advisor/lawyer acting for the heirs, and that Comerica and its advisors were solely responsible for negotiating and determining entertainment deals.³ Comerica therefore asserts that services of heirs' counsel after Comerica's appointment, in varying degrees, were (a) in respect to keeping themselves and their clients informed, and were not beneficial to the Estate as a whole, or (b) to advance the interests of their heir client rather than the Estate. I tended to largely agree with Comerica in this regard, and when the time entries and affidavits failed to show any benefit to the Estate, I persisted in asking the Applicants to provide any evidence of submissions they made to Comerica or the Court providing input as to any entertainment prospect, particularly any input furthering the obtaining or improving any entertainment deal, deal terms or the like.⁴ (Exhibits C to E) As discussed in more detail below, in response to this invitation, I received little evidence of such input, virtually all of the written evidence about which hundreds of thousands in fees are claimed, largely confirmed Comerica's assertions that the subject services (materially varying between heirs or their counsel) were about keeping heirs informed, and/or advancing the interests of the Applicant's heir clients (as opposed to the Estate) in "perks" or "consulting" fees.⁵

³ It is clear from the Court record that after Comerica's appointment, the prior arrangements concerning the roles of independent advisors, including those representing heirs, changed, and that Comerica and its entertainment advisors (whose fees for services were a charge against the Estate) would negotiate and approve entertainment deals.

⁴ On June 30, 2019, the Applicants were asked: "*Entertainment: Comerica appears to assert that from and after its February 2017 appointment, it had the exclusive role and responsibility in negotiating any entertainment deals, that Mr. Wheaton no longer occupied an entertainment advisory role, and that other than services in respect to or in furtherance of the UMG rescission issues, no services in respect to entertainment deals contributed any benefit to the Estate. In this regard, with respect to any firm seeking fees in respect generally to Entertainment, did any applicant provide any written input to the Court or to the Special Administrator or the PR in respect to improving deal terms, and if so can you provide to me copies of emails or other communications evidencing such input?*"

⁵ In response to my request for evidence of submissions made by any counsel to the Personal Representative (or the Court) relative to any entertainment deal, little was received. What was received were many emails from (not to) the Personal Representative which facially were for the purpose of keeping the heirs informed directly ("Dear Heirs"), and about which there was virtually no response from counsel to the Personal Representative, to say nothing about any response providing input which could in any way be construed as providing information for the success or improvement of any deal. In

Accordingly, I have found that Applicants largely failed to show that their “Entertainment” services contributed any benefit to the Estate, to say nothing about a showing that any sought fees were “commensurate” with any benefit “from” such “Entertainment” services.⁶ Some limited awards of related fees, however, were made, as discussed below.

2. Keeping Clients Informed: As noted above, I largely agree with Comerica that these services, which can vary markedly between heirs with more or less communicative counsel or no counsel at all, are not services which benefit the Estate as a whole, and certainly are not quantifiable such that even subjective assessments of how the fees are commensurate with a benefit can be considered. While obviously heirs being informed is beneficial to the administration of an estate—which presumably estate administrators must strive to do. This does not mean that a particular lawyer’s services in keeping his or her particular heir client informed, is beneficial to anyone other than such heir client. If it be otherwise, the “benefit” requirement would largely be written out of the statute, as essentially all consultation the lawyer has with his or her heir client—presumably beneficial to the client’s understanding in the administration of an estate, would be compensable.⁷ And of course awarding such fees from an estate would not be just as materially differing use of lawyers (as opposed to direct information from an estate

short, after carefully examining the related time entries and the actual evidence of communications between any Applicant and the Personal Representative, I found that Comerica was largely correct in its observation that these services were essentially tandem to the PR keeping the heirs informed, and have not been shown to have contributed a benefit to the Estate. Moreover, any related award of fees would unfairly prejudice creditors or heirs who relied more on information received directly from the Personal Administrator than such information being relayed by counsel.

⁶ As noted below, however, in carefully reviewing every line item in Applicant Cozen’s time entries, many of the “Entertainment” time entries were not entertainment generally, but went to the UMG rescission and other matters about which a benefit was contributed.

⁷ I did consider that disputes between heirs relative to a particular entertainment deal could be hurtful to the administration of an estate, potentially adding to estate costs associated with the dispute, and that keeping heirs informed can contribute to the want of such disputes. I also considered the Court’s expressions concerning the importance of the Personal Representative keep the heirs and their advisors informed. However, there was scant showing that any of the services of counsel contributed to quieting any dispute or assuring unanimity among heirs, not even any showing that the information from Comerica to the heirs transmitted through counsel provided any better information to the heir clients than information transmitted directly from Comerica to the heir. As noted, much of the communications provided to me were emails from Comerica addressed “Dear Heirs” and were emailed to the heirs and to any related counsel. As to the Court’s urgings, seemingly in any estate administration a supervising court would urge an estate administrator to keep heirs (whether or not represented by counsel) informed—this hardly translating into related benefits to an estate as opposed to the heir. And while the complexities of this estate understandably give rise to the usefulness of lawyers’ assistance to heirs, the benefit-requiring statute assumes the usefulness of lawyers to heirs, as the statute deals, of course, with the requisites for an award of fees to lawyers for interested parties. The fact that a court would recognize the usefulness of lawyers retained by heirs or that a court requires an estate administrator to keep heirs and/or their advisors informed, is not a recognition that either (1) the Estate rather than the client should absorb the related fees, or (2) that the statutory requirements to an award against an estate can be ignored.

administrator) to keep heirs informed would result is some heirs paying the fees of others without any mutual benefit to all estate stakeholders.

3. Services Opposing the Accountings, Fees or Discharge of the Special Administrator (Bremer): Here I agree largely, but not fully, with Comerica. I appreciate Comerica's concern that these efforts were not successful, did not result in any reduction of fees or enhancement of assets, and in fact as Comerica asserts, cost the Estate money associated with the Special Administrator having to litigate these oppositions. However, to the extent the oppositions focused on the misdeeds of the Special Administrator's agents and/or the failures in respect to the UMG debacle, and were contributing precursors to the appointment of the Second Special Administrator, there was some benefit that continues to this day. And as in the 2018 Order, challenges to the petitions of an estate administrator, when the administrator of course would not be challenging itself, provides some therapeutic benefit to the judicial supervision of estate administration—such that the court may take into account considerations not otherwise presented, particularly in complex estates as here. All of this was taken into account as discussed below.

4. Services of Wheaton and Selmer/WWB: Comerica asserts that these Applicants have failed to categorize their services, failed to distinguish services which contributed to a benefit compared to those which did not and thereby have failed to meet their burdens for reimbursement. While I agree with Comerica's views, the Procedural Order (Exhibit A) has resulted in useful submissions. And in an effort to give these Applicants the benefit of any doubt, I have invited further submissions from them.

II. ISSUES AND GENERAL GUIDANCE

A. Difficult Issues

As in the 2018 order, there were several difficult issues in assessing whether any of the requested fees should be awarded against the Estate, all repeating themselves here. They were: (1) Since essentially none of the Applicants have shown monetarily quantifiable benefits, have they adequately shown that the services for which they seek fees contributed a "benefit" to the Estate?; (2) If there has been no showing of a quantifiable benefit to the Estate, can there be a showing or finding that the requested fees (expressed in dollars) were "commensurate" with a benefit to the Estate?; (3) How can a fee award be found to be "just and reasonable" if the costs to the Estate of the fee award is likely in excess of any benefit such that the result is not beneficial to Estate creditors and not beneficial to all the heirs who engaged lawyers at materially differing levels of involvement?; (4) How can a fee award be found to be "just and reasonable" if the services involve an unreasonably excessive number of timekeepers charging time to certain services and/or the lawyers charging large blocks of time with no meaningful description of the work ("review . . .", "attend to . . .", etc.), disabling a neutral from even assessing the nature of the work to say nothing about the time charged or related value?; and (5) How is a fee for services of law firm A commensurate with a given benefit if a fee of law firm B and C are also seeking fees for services in furtherance of the same given objective or benefit

as those of law firm A? All of these issues have been the subject of consideration here, as they were in the 2018 Order.

B. Discussion of the Court of Appeals Decision, and Statutory Requirements: “Benefit” and “Commensurate” and “Just and Reasonable.”

In many settings, the attorney fee submissions of the Applicants would be more routine than here. However, as noted above, in respect to seeking an award of fees from an estate, counsel for interested parties, as opposed to counsel for the estate’s administrator, generally have a burden of showing (1) the “extent” to which there has been a benefit “from,” the subject services, and (2) that the amount of the sought compensation in respect to such services is “just and reasonable and commensurate with the benefit.” In many respects the Applicants here seek to meet these statutory requirements with nothing more than generalized conclusions that the subject legal services were for the benefit of the Estate, without any real showing of any tangible or even intangible benefit, and without any effort to quantify or compare any benefit to the requested fees. Admittedly the Court of Appeals provided that this Court focus on “*key concepts*” to allow further determinations based on “*somewhat broader strokes rather than with a more granular analysis,*” and to “*consider the big picture,*” seemingly the Court of Appeals remanding in response to the Applicants appealing as inadequate this Court’s earlier determination of fees. But the Court of Appeals also asked this Court to make certain “*findings,*” particularly in respect to the extent “*the estate benefitted from the services . . . quantified in monetary terms with whatever level of specificity the district court deems appropriate.*” And again, the Court of Appeals acknowledged that the governing statute required that awarded fees must be “*just and reasonable and commensurate with the benefit to the estate . . . from such services,*” an acknowledgment equally imposed on me.

As noted above, the Procedural Order (Exhibit A) asked counsel for submissions with some degree of detail and precision so that the Court of Appeals’ guidance could be followed. The Applicants’ submissions in many ways have been wanting, and as the burden of proving entitlement to an award of fees is on an applicant, upon a strict reading of Minn. Stat. sec. 524.3-720, materially greater denial or reduction of requested fees beyond the above order could have obtained here. However, trying to follow the Court of Appeals’ guidance relative to the “big picture,” to appreciate the complexities of the Prince Estate, and to give Applicants some benefit of the doubt, I have made the above awards. In doing so, however, it is important to discuss a few of the more critical issues in which there is tension between the commands of the statute and the positions of the Applicants.

Of course, as noted above, we start with an appreciation that the Court of Appeals’ guidance was in the context of the controlling statutory provisions, namely Minnesota Statute sections 524.3-720 and 721, which provide:

524.3-720 EXPENSES IN ESTATE LITIGATION.

Any personal representative or person nominated as personal representative who defends or prosecutes any proceeding in good faith, whether successful or not, or any interested person who successfully

*opposes the allowance of a will, is entitled to receive from the estate necessary expenses and disbursements including reasonable attorneys' fees incurred. When **after demand the personal representative refuses** to prosecute or pursue a claim or asset of the estate or a claim is made against the personal representative on behalf of the estate and any interested person shall then by a separate attorney prosecute or pursue and recover such fund or asset for the benefit of the estate, **or when, and to the extent that, the services of an attorney for any interested person contribute to the benefit of the estate**, as such, as distinguished from the personal benefit of such person, such attorney shall be paid such compensation from the estate as the court **shall deem just and reasonable and commensurate with the benefit to the estate from the recovery so made or from such services.***

524.3-721 PROCEEDINGS FOR REVIEW OF EMPLOYMENT OF AGENTS AND COMPENSATION OF PERSONAL REPRESENTATIVES AND EMPLOYEES OF ESTATE.

*After notice to all interested persons or on petition of an interested person or on appropriate motion if administration is supervised, the propriety of employment of any person by a personal representative including any attorney, auditor, investment advisor or other specialized agent or assistant, the **reasonableness of the compensation** of any person so employed, or the reasonableness of the compensation determined by the personal representative for personal representative services, may be reviewed by the court. Any person who has received excessive compensation from an estate for services rendered **may be ordered to make appropriate refunds.***

As a result of the Court of Appeals guidance and the above statutory provisions, there are a number of related concerns which impacted the undersigned's findings and the above awards.

C. "Just and Reasonable" and Issues of Duplication by Multiple Law Firms:

As noted in the above section 524.3-720, attorney compensation from an estate must be "*just and reasonable and commensurate with the benefit to the estate,*" and Minnesota Statute section 525.515--noted as helpful by the Court of Appeals, provides:

525.515 BASIS FOR ATTORNEY'S FEES.

*(a) Notwithstanding any law to the contrary, an attorney performing services for the estate at the instance of the personal representative, guardian or conservator shall have such compensation therefor out of the estate **as shall be just and reasonable.** This section shall apply to all probate proceedings.*

(b) In determining what is a fair and reasonable attorney's fee effect shall be given to a prior agreement in writing by a testator concerning attorney fees. Where there is no prior agreement in writing with the testator consideration shall be given to the following factors in determining what is a fair and reasonable attorney's fee:

- (1) the time and labor required;*
- (2) the experience and knowledge of the attorney;*

- (3) *the complexity and novelty of problems involved;*
 (4) *the extent of the responsibilities assumed and the results obtained; and*
 (5) *the sufficiency of assets properly available to pay for the services.*
 (c) *An interested person who desires that the court review attorney fees shall seek review of attorney fees in the manner provided in section 524.3-721. In determining the reasonableness of the attorney fees, consideration shall be given to all the factors listed in clause (b) and the value of the estate shall not be the controlling factor.*

Thus, in respect to all of the statutory provisions, those controlling or merely helpful, the work and time charges must be “*just and reasonable*,” and issues such as the time and labor required, the experience and knowledge of the attorney, the complexity of the problem, the results obtained and the “sufficiency of the assets” available to pay for the services are helpful considerations in assessing whether fees are “reasonable.”

Here many of the subject services and time entries involved services of multiple law firms with essentially a comparable given objective or claimed benefit. For instance, multiple law firms (each representing different heirs to the Estate) have asked for fees for opposing the accountings or discharge of Special Administrator Bremer, or for defending the Court’s heirship rulings on appeal, or for supporting the continued role of Comerica as Personal Representative, etc. The issue of multiple law firms performing services toward a comparable objective and the requirement that any award be just and commensurate, is attendant a noting that one law firm represented three heirs (Sharon, Norine and John Nelson), while at times two law firms were representing only one heir (Alfred Jackson). Moreover, the Applicants’ related time entries often are so general that it is not only difficult to appreciate the nature or the services, but it is impossible to assess any incremental value from having more than one law firm performing services in furtherance of the same given objective or claimed benefit. Finally, with respect to some of the services, counsel to the Estate’s administrator (counsel to Comerica the Personal Representative) was providing services in furtherance of the same objective or benefit, such as supporting the continued role of the Personal Representative, working on obtaining or improving Entertainment deals, defending trial court heirship rulings on appeal, etc. Thus, as in the 2018 Order, I had a concern when assessing whether there has been a showing that requested fees are just and reasonable and commensurate--whether the services of multiple law offices resulted in any benefit not achievable by the work of just one.

To drill down on this issue, one notes the statute provides not only that fees be “just and reasonable,” but also “*commensurate with the benefit. . . from such services.*” Thus, for example, if a hypothetical benefit to an estate is a given \$10,000 and a single lawyer applied for a fee of \$4,000, such fee may be regarded as “commensurate with the benefit . . . “from” such lawyer’s services. And as a practical matter, if the \$4,000 was awarded, the estate stakeholders still see a net \$6,000 benefit from the services. However, if four law firms performed comparable services with the same objective of obtaining the \$10,000 benefit, and each sought an award of a \$4,000 fee, an altogether different “commensurate” and “from” analysis is required, as the estate is asked to pay \$16,000 for largely comparable services in respect to the given \$10,000 benefit “from such services.” As a practical matter,

if all four firms are awarded fees totaling \$16,000, the estate's stakeholders have suffered a \$6,000 loss. So we are left with questions: "Did the \$10,000 benefit derive "from" the services of lawyer A, or lawyer B, or lawyer C, or lawyer D; or did such benefit derive "from" the services of all A, B, C and D, in which case the \$16,000 of fees is plainly not "commensurate" with the \$10,000 benefit. Seemingly both the statute's mandate and the estate-protective goals behind the "benefit" and "commensurate" elements come into play when multiple heirs each hire lawyers who all work in furtherance of the same given objective or claimed benefit, multiplying the requested fees and changing the "commensurate" calculus, particularly where no one applicant law firm can show that the benefit, particularly any incremental benefit, resulted "from" his or her services compared to those of other applicant firms. Otherwise, a "just and reasonable" attorney fee award would vary wildly depending simply on whether there was one heir having counsel working to further the given objective, or ten. Moreover, a key factor of Minn. Stat. sec. 525.515 comes into play, namely "*the sufficiency of assets properly available to pay for the services.*" In the above example, a theoretical \$10,000 benefit from which fees can be awarded may support a \$4,000 fee, but never would support \$16,000 of fees.⁸

The problem, of course, is compounded when the claimed "benefit" has not been shown to be monetarily quantifiable—as is the case respecting essentially all the claimed benefits here. For instance here, multiple law firms request fees for services assisting in defending on appeal this Court's heirship determinations. Of course, we cannot quantify monetarily the benefit to the Estate in defending such determination, but whatever the benefit—an affirmance by the Court of Appeals is a given objective or benefit—the affirmance is not a greater benefit to the Estate simply because four law firms assisted rather than one. Here lawyers for the Estate's Personal Representative handled the appeal, while three other firms representing heirs claim that their services in assisting should be compensated. An affirmance is an affirmance, period. So if one theoretically concludes that the benefit to the Estate from the affirmance is say \$100,000, then the fees to be awarded must be commensurate (definition of commensurate being "corresponding in size or degree, in proportion") with such given benefit. If three law firms representing heirs, each seek \$50,000 in fees for services furthering the same given objective or benefit—affirming the Court's heirship determination on appeal, an award of such amount to all three would not be "commensurate" to the benefit, and would not be "just" in respect to Estate creditors, or to beneficiaries who had no counsel involved, etc. Note here, the three law firms seeking fees in respect to "Heirship" services were representing only two of the six heirs, while all six heirs, four of which are not similarly seeking attorney fees for such services, are being asked to bear the the burden of the fees of the two, while already bearing

⁸ Limiting such fee applications motivates multiple counsel to either look to their heir client (rather than an estate) for payment, or to prove either that they have divided rather than duplicated their work if expecting ultimately to be compensated by an estate, or to prove that there is a monetarily quantifiable benefit which assures the total fees of all applicants is commensurate with such benefit. To do otherwise encourages such duplicative inefficiencies, and/or results in harm to estate stakeholders and unfairness to those heirs who have not engaged counsel or whose counsel has not duplicated the level of services being performed by others.

the burden of fees for the Personal Representative's law firm that handled the appeal.⁹ Thus, the statutory requirement as well as the practical administration of an estate compels a fee award understanding that without a "commensurate" (proportionate) benefit coming "from" the services about which a fee award is sought, the heirs and other estate creditors are being prejudiced, as more is going out of the estate in respect to fees of interested persons than is coming in. Importantly, the following command of the Court of Appeals applies:

"The district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible."

C. Multiple Timekeepers: The issues of "just and reasonable," and "commensurate," are compounded here, as the application for fees come not only from multiple law firms performing services in respect to comparable objectives or claimed given benefits, one or more of the firms has utilized multiple lawyers (timekeepers) in respect to the services. As to many of the services about which I found a benefit, there may have been one heir's law firm working on an issue, say heirship, with only one lawyer, while another heir's law firm working on the same issue used two or three lawyers, while another used up to ten timekeepers—six or seven lawyers and a number of paralegals, all billing time. So in addition to having say three law firms working toward the same given objective or benefit, often such objective was worked on by counsel to the Personal Representative, and additionally say three law firms with a total of up to twelve or more lawyers, complicating the determination of how the fees are commensurate with any benefit, and how they are "just and reasonable."

E. Nature of Benefit: Beyond the above difficulties in determining what fees are "just and reasonable" and "commensurate" with a benefit, is the difficulty associated with the nature of any benefit. Both in respect to the 2018 Order and here, we largely are not dealing with a quantifiable monetary benefit against which the requested fees can be compared to determine whether they are "just and reasonable" and/or "commensurate." Again, the Court of Appeals considered services which did not provide a quantifiable monetary benefit, but nonetheless said:

"Benefits should be quantified in monetary terms, with whatever level of specificity the district court deems appropriate. Benefits may be measured, for example, in

⁹ Assume counsel for the Personal Representative has been paid \$50,000 for handling the appeal, and each of the three applicant law firms seeking fees for assisting the PR's counsel are asking for \$25,000. If all applicant law firms requests were granted, we would have \$125,000 in fees being paid from the Estate, with four heirs not only ultimately bearing the burden of 4/6ths of the \$50,000 fees of PR's counsel, but additionally bearing the burden of 4/6ths of the \$75,000 fees of law firms of the other two heirs—the award not being commensurate with the services "from" which the \$100,000 benefit of the affirmance derived. In the end, four of the heirs would have borne the burden of 4/6 of \$125,000 of legal fees for which they received only 4/6 of a \$100,000 benefit. Any such award could not align with the statutory requirements, nor with the Court of Appeals requirement that "*the district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible.*"

terms of an increase in the estate's assets or income or a decrease in the estate's liabilities or expenses. The district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible. . . . For these purposes, the district court need not employ a line-by-line method of determining compensation unless the district court, in its discretion, deems such a method to be helpful or appropriate."

Here, as in the 2018 Order, there has been little if any showing of services "from" which the Estate's assets or income has increased, or the Estate's liabilities or expenses have decreased. As noted above, here we largely are dealing with benefits to the Estate which are non-monetary—at least not capable of being "quantified in monetary terms," as the claimed benefits have to do with intangibles such as unearthing wrongful behavior about which the estate may have potential claims, dealing with efforts to identify or terminate the Estate's Personal Representative, opposing accountings or discharges of an administrator, aiding in the making and sustaining judicial determinations of heirship, and other services arguably necessary to the orderly administration of an estate and related judicial supervision.

III. GENERAL APPLICATION OF STATUTE AND COURT OF APPEALS DECISION TO THE FEE REQUESTS HERE.

The above leaves this Court and in turn the undersigned the difficult task of applying the statutory provisions and the Court of Appeals' guidance to the subject fee applications.¹⁰ The above order is a result of the following general applications.

A. Just and Reasonable,¹¹ Commensurate and Multiple Timekeepers: On multiple categories of services, there were times when as many nine or ten timekeepers with three or four high-hourly rate partners were involved. In applying my 50 years of experience as a trial lawyer or judge, much of this experience in a large law firm heading the representation of clients in complex financial litigation and having responsibility for billing clients and as necessary discounting excessive fees, and as a judge or arbitrator in examining with care the time entries and the nature of the work so as to assess fee awards, the number of time-keepers was an issue. Here I had to credit the goodwill and honesty of the lawyers, some of whom I have known and respected for years, that the time was spent and the efforts were genuine regardless of how excessive or duplicative the time may have

¹¹ One notes that the requirement is not that fees be "reasonable," but that they also be "just." Here again we need to appreciate that fees of one heir's counsel which duplicate those of an estate's administrator or other heirs, or that are excessive compared to fees of another heir's counsel, or fees of multiple heirs' counsel which compound the difficulty of the total fees being commensurate with whatever benefit is achieved, ultimately are unfair or unjust to other stakeholders in an estate, whether creditors or other heirs or beneficiaries, as such stakeholders are paying the related price for the excesses in which there is no commensurate or compensating return. In such situations, the issue is not whether the fees of counsel go unpaid, but simply that they be paid by the heir incurring them, rather than the estate and all of its stakeholders. One notes, of course, the right of counsel to attorney liens respecting the benefits to an heir's rights in an estate, such rights being invoked in this Estate.

been. But obedience to the statute is required, and the issue, particularly in respect to “just and reasonable” and “commensurate,” is not about whether the time was genuinely spent, but whether the fees of a number of timekeepers was “reasonable” and “commensurate” to the benefit derived “from” the services of so many. Compounding the problem was the frequent inability to discern line-by-line the degree of reasonableness or excessiveness, as many entries aggregating substantial time charges and fees, were often so non-descriptive, such as “review . . .”, “communicate with . . .”, “analyze . . .”, etc.

I considered a wholesale removal of the time and resulting fees of timekeepers I felt were excessive and/or not considering/eliminating the fees associated with the many non-descript time entries which failed to show the nature of the work, the need or the connection to anything of value. However, I elected to not take such a blunt hatchet to such entries, and rather elected to give benefit of the doubt to the Applicant and to reduce the requested fee by a percentage which, after reviewing all the time entries, related pleadings or submissions filed with the court and a study of the issues from the court files,¹² seemed an appropriate reduction to accommodate my best effort based on a lifetime of experience to assure the fee awarded was “just and reasonable,” and “commensurate.”

B. “Just and Reasonable” and “Duplication” by Multiple Law Firms: This issue of multiple law firms representing some, but not all, heirs in furtherance of the same objective, as discussed above, was dealt with in the 2018 Order, and was equally challenging here. As discussed above, I had to consider the number of firms involved, whether counsel to the Estate was also advancing the interests of the Estate in respect to the same given objective or benefit, and the nature of the matter, the need for multiple law firms, the time entries, the related filings and whether one firm appeared to be taking the laboring oar compared to others. So for instance, if there were three heir’s law firms A, B and C providing services in respect to a comparable given objective, and there was no showing of incremental value from any one counsel’s services beyond those of the other, and the benefit to the Estate was non-monetary and not of major consequence, I may conclude that an award of the full fees of A, B and C was neither “just and reasonable,” nor “commensurate” with the benefit “from” all such services, unless there was a determination, as the Court of Appeals instructed, of the “*relative proportions of the quantified benefits for which each law firm or attorney is responsible.*”

With the exception of my ability to discern by reading many pleadings the added benefit of Cozen and to a lesser degree Hanson Dordell, beyond other firms seeking fees for services in furtherance of the same given objective, there was no showing from which I could determine relative proportions “for which each (of multiple) law firms were

¹² As noted on page 4, the Procedural Order asked each applicant to submit copies of the submissions they filed or provided to the Court, so that I could (1) assess the nature of the work-product as it assisted in evaluating the related time and number of timekeepers and (2) align the time entries with the judicial activity and pleadings placed before the Court. There were relatively few such submissions, Cozen and Hanson Dordell being the authors on most, and many being submissions in furtherance of requested fee awards. However, the submissions were important and considered as they evidenced the work product from services about which fees were requested here, and helped determine the “laboring oar” in respect to multiple law firm services in furtherance of comparable objectives.

responsible.” To satisfy the Court of Appeals guidance that the “relative proportions” of benefits for “which each law firm” is responsible, one could posit that if there were three law firms working on the same given objective or benefit without any showing of incremental benefit from the services of any of the three, the services of each proportionately contributed one-third to the given benefit. This would result in a fee award whereby the requested fees of each firm should be reduced to 1/3rd to account for all three firms proportionately being “responsible” to the same given objective or benefit. I did not go this far, as I assumed that there was at least some incremental benefit, albeit not shown, from the work of more than one firm—that three firms working on the same objective gave rise to some added benefit over that of just one or two. In this regard I assumed, admittedly to the advantage of the Applicants, that multiple firms contributed 50% more benefit than any one of the firms acting alone. So if each three firms sought fees of \$4,000 on a matter in which the given (often theoretical benefit) was assumed to be \$10,000, I may conclude that each contributed 150% of one third of the benefit, and award each firm 50% (150% of one-third is 50%) of the firms requested fees—or \$2,000 to each firm, even though this would mean that \$6,000 of fees was arguably commensurate with a \$10,000 benefit when conceivably one firm’s \$4,000 may have contributed the same result. While the 150% of the one-third approach is not perfect and admittedly subjective, the approach is more in keeping with the statutory commensurate requirement than awarding 100% of the requested fee of each of the three law firms, as \$12,000 fees is hardly commensurate with a \$10,000 benefit. At the same time this approach is more “just and reasonable” to counsel by assuming at least some incremental contribution to the benefit from more than one firm providing services in furtherance of the same objective. As noted elsewhere, if multiple counsel to a number of heirs wish to avoid this problem, they need only (1) assure they divide the work so there is no duplication and be prepared to demonstrate such division, or (2) seek fees from their clients and not an estate.

C. **“Benefit” and “Commensurate” and “To the Extent”**: Again, Minnesota Statute section 524.3-720 generally requires that fees awarded to an interested party’s counsel (as opposed to the estate’s counsel) be “to the extent” of services “from” which there was, a benefit to the estate. Some of the work and time charges requested here are in respect to work which was done for the benefit of the Estate and/or all (as opposed to less than all) the heirs, but often there was no showing of any tangible benefit, at least not in the form described by the Court of Appeals—such as an increase in assets or reduction of liabilities, or an increase of revenue or reduction of expenses. But again, the key statutory provision relates to the “extent” of services which “contribute” to a benefit, which language does not seem to require a proximate or direct cause analysis. Also noteworthy is that the statute does not require a benefit which is monetarily quantifiable, although the undersigned is influenced by the guidance of the Court of Appeals which heightens the importance of a benefit which is monetarily quantifiable, the Court stating: *“benefits should be quantified in monetary terms, with whatever level of specificity the district court deems appropriate. Benefits may be measured, for example, in terms of an increase in the estate’s assets or income or a decrease in the estate’s liabilities or expenses. . . .”* And of course the notion that “compensation” to counsel—such compensation by definition expressed monetarily--be “commensurate with the benefit,” makes somewhat challenging the “commensurate” analysis respecting benefits which are not monetarily quantifiable and

thus difficult to compare to a certain dollar amount of fees. All of these benefit-measuring difficulties are compounded by the nature of the Prince Estate, its value largely related to intangible rights to music and related contractual undertakings which may not obtain and/or be known until many years in the future.

The statutory requirement and Court of Appeals Decision underpins a difficult question seemingly unanswered in the caselaw, namely if work and time charges for challenging the positions or fees of a Special Administrator or its counsel cannot be the subject of an award unless the challenge is successful, does the law dis-incent any challenge to estate-harmful positions or excessive fees of estate fiduciaries, as neither estate administrators nor their counsel are likely to challenge their own positions or fee applications. And as a corollary, do such challenges by definition benefit an estate—particularly a large and complex estate as here, by providing the necessary adversarial process important to judicial management of the estate and related judicial decision-making? Thus, one considers whether there is a benefit to the Estate (and in turn all of the heirs) inherent (i) in the therapeutic consequences (respecting a genuine issue necessitating judicial determinations as well as future work and fees) from such challenges themselves, whether or not successful, and (ii) in the preservation of a future challenge, whether before a trial court or on appeal. This concern, seemingly at work in the Court of Appeals guidance relative to the “big picture,” has been taken into account as discussed below.¹³

D. Time Entries, “Line by Line,” and “Broader Strokes”: Courts face particular difficulty in making fee awards given the common practice of generalized and block time-keeping. Virtually all of the Applicants’ present a large number of time entries about which there is little ability to appreciate the nature or value of the time, and whether more than “reasonable” time was expended on the task. Again, so many of the entries here were “review . . .”, or “address . . .”, or “prepare for . . .”, or “communicate with . . .”, etc. There is simply no way for courts to precisely evaluate the nature or reasonableness of such time, let alone measure it in relationship to any benefit—particularly benefits which are not monetarily quantifiable.¹⁴ Perhaps happily, the Court of Appeals observed that an award of fees here should involve a “*somewhat broader strokes rather than with a more granular analysis,*” noting:

¹³ This question was dealt with in the unpublished opinion of *In re the Estate of Kane*, 2016 WL 1619248, where attorney fees of counsel to a contesting party who succeeded in the trial court but lost the issue on appeal, were nonetheless sustained, the Court of Appeals concluding that counsel’s participation in bringing a “genuine controversy” to a fully-examined judicial conclusion was of benefit to the estate.

¹⁴ In many ways, this is a problem of lawyers’ own making. If lawyers intend to seek an award of fees from persons other than their clients (clients having their own ability to deal with their counsel and counsel’s billing practices), then they must appreciate the difficulty judges or neutrals have in making any meaningful assessment of the nature or value of work when say 3 hours are charged for “review emails” or for “conference with co-counsel,” or for “attend to fee application,” etc.

For these purposes, the district court need not employ a line-by-line method of determining compensation unless the district court, in its discretion, deems such a method to be helpful or appropriate.

As discussed above, given the lack of any meaningful way to discern value in respect to the abundance of very general and largely non-descript time entries, I have taken the Court of Appeals guidance to heart and have not attempted to do a line-by-line (up or down) analysis of such time entries. Rather, in respect to each category of work set out below and about which, I have:

1. Carefully reviewed the Applicants' affidavits relative to benefit (as conclusory as most of the content was), reviewed this Court's related files and proceedings in respect to the categories of services advanced by the Applicants, reflected on the memoranda provided by the parties, and thereby tried to assess the nature and relative importance of the benefit to the Estate "from" such services; and
2. Reviewed the time entries of each Applicant in respect to each category of services affirmed by counsel's affidavit as beneficial to the Estate, assessing (a) the number of time-keepers and related need, (b) the degree of actual legal work the nature of which can be assessed, such as "legal research concerning . . . and prepare memorandum," as opposed to mere "communication with co-counsel", etc., (c) the extent of the amount of time charged on any given activity and related need—aligning some of the services with whatever court filing from the Applicant as existed, and (d) the extent of duplication of the nature of work and objectives as between the time entries of multiple law firm Applicants; and
3. Reviewed the judicial filings from which one could discern any value-added or incremental value associated with the services of multiple law offices as compared to that yielded by the services of one.

After the above (admittedly subjective) effort, I did the following analysis. First, based on my experience I considered the degree as to each applicant's category of services was there an excessive number of timekeepers.¹⁵ Second, based on the same experience, to what

¹⁵ Because I am old (75), my experience is lengthy. For 50 years I have been a trial lawyer, often overseeing lawyers and/or paralegals assisting, often being responsible for billing clients for the time of lawyers and/or paralegals working on client matters—including writing off time thought to be excessive, being a trial judge often responsible for determining attorney fee awards, and being a neutral arbitrator, mediator and/or Rule 53 master, in which fee shifts and reasonable attorney fees were part of the mix. I have a general ability to reasonably assess when the number of timekeepers on a given effort is excessive, when the amount of time to accomplish given legal tasks is or is not reasonable, and when fees should be discounted by reason of excessiveness. I realize that mathematical precision is impossible in these endeavors, and that one's best and neutral judgment as to amounts which are reasonable to both counsel and the party paying the fee, based on various statutory and ethical factors, is ultimately the means by which just and reasonable awards are determined.

degree as to each applicant's category of services, were there entries of multiple hours so ill-descript that there was a failure to show reasonableness between the hours and the work. Third, based on the same experience, were there time entries which had no facial relationship to the professed "benefit" services affirmed in the Applicant's affidavit, and/or facially had a clear relationship to something else. Fourth, to what extent were there other Applicants seeking an award of fees for services with the same objective or given benefit. In performing this work, I tried to fairly balance the significant want of a precise explanation of the professed benefit to the Estate and any explanation of the commensurate element of the statute, with my determination to generally credit the content of the Applicants' affidavits, even though the conclusory nature of the content provided little ability to measure requested fees and value—or in many instances to roughly quantify or even understand the nature of the benefit.

IV. THE ABOVE AWARD

A. Fees for "Special Administrator" Services

It should be noted that the Personal Representative opposes any fees for opposing the Special Administrator's (Bremer's) petitions for fees, accountings or discharges, the PR noting (without dispute) that these efforts were unsuccessful, contributed no benefit to the Estate and in fact costing the Estate significant money on account of the fees expended by the Special Administrator's related defense. While I have elected to grant some fees in respect to these services of multiple heir law firms, the grants have been materially less than the request (1) because of the limited non-monetary and somewhat theoretical therapeutic benefit, (2) because of the multiple law firms performing services in furtherance of the same given objective and (albeit never accomplished) benefit, and (3) the opposition of the Personal Representative and its undisputed assertion that these oppositions resulted in greater cost to the Estate.

1. Cozen O'Connor ("Cozen")

Cozen, as counsel to heir Omarr Baker and at times Tyka Nelson, seeks "Special Administrator" fees (fees for services opposing the discharge, accounting and/or fees of Bremer as Special Administrator) of \$134,583 (\$116,209 from February 1, 2017 to December 31, 2017, and \$18,374 from January 1, 2018 to June 18, 2018). Comerica has opposed such fees claiming that not only were the services unsuccessful, and not only did the services not contribute a benefit to the Estate, but the services resulted in material costs to the Estate as the Special Administrator and its counsel were required to litigate the subject issues. Cozen has claimed, however, that there is overlap in the Cozen "Special Administrator" time entries with efforts respecting the rescission of the Estate's agreement with UMG and efforts respecting fees and discharge of Bremer's agents (Koppelman and McMillan), which were precursors to the claimed-beneficial appointment and work of the Second Special Administrator ("SSA").

I have examined with care the many pages of Cozen's "Special Administrator" time entries. I have also examined Cozen's submissions prepared and filed with the Court in

respect to the time period in which it seeks payment for related services. Cozen's "Special Administrator" time entries provide little support for "overlap" of services related to the rescission of the UMG agreement or concerns respecting the fees and discharge of agents Koppelman and McMillan—the described services in the "Special Administrator" time entries prominently devoted to a general and more typical or routine opposition to fees and accountings of an estate administrator. However, while Cozen has failed to meet its burden of showing that most of the "Special Administrator" time dealt with such UMG rescission and discharge of Koppelman and McMillan, a review of the filed pleadings does demonstrate that from and after April 2017, some of this time (however difficult to identify) is presumed to have influenced ultimate judicial concern and appointment of the Second Special Administrator. Also, there is significant time of Cozen in the "Entertainment" category about which the time entries facially describe services in respect to the UMG rescission, as discussed and awarded in the "Entertainment" section below.

Moreover, as noted in the 2018 Order, there is a general benefit to an estate, admittedly therapeutic, from assuring a degree of adversarial process so that petitions of special administrators or personal representatives are attendant opposing views providing the supervising court the best information. See p. 18, *supra*.

Also, given the Common Interest Agreement required of the parties at the transition from Bremer as Special Administrator to Comerica as Personal Representative, it fell to other interested parties to act for the Estate relative to potential Estate claims against Bremer and/or its agents. Here it appears to the undersigned that some of the latter (April 2017 forward) challenges were born of, although not directly furthering, legitimate concerns over failures of Bremer and its agents in respect to both the UMG and the Jobu Present/Tribute Concert issues. So while the challenges mounted by Cozen against Bremer's fees and discharge ultimately did not succeed, and while one could thereby agree with Comerica and deny Cozen's application entirely, I cannot conclude there was no benefit.¹⁶ Nonetheless, as noted earlier, therapeutic benefits to judicial supervision from unsuccessful challenges cannot fully support fee awards, lest there is an incentive to challenge all estate or trust fiduciaries' petitions with unwarranted objections--prompting wasteful litigation and expenses.

In addition to the reduction of any fee award in respect to the unsuccessful nature of the challenge to the Special Administrator's accountings, fees or discharge, there are other concerns respecting Cozen's "Special Administrator" fee request. First, there were nine timekeepers involved in what appears from the time entries to be relatively routine services. Three of these timekeepers were senior level partners with an average hourly rate of \$588, with a number of additional lawyers, joined by what appear be paralegals. Moreover, much of the time entries, as in my earlier effort concerning fee applications, were ill-descript "review . . .," "address . . .," "confer . . .," and other descriptions

¹⁶ Illustrative of the therapeutic benefits (notwithstanding an unsuccessful effort) was Cozen's March 8, 2017 filing asking a number of relevant questions concerning the Special Administrator's request for fees.

(often of multiple timekeepers and multiple hours) which failed to meet a burden of establishing either the nature of the work, the reasonableness of the time or related value.

Wanting to give Cozen the benefit of the doubt that its “Special Administrator” time had some relationship to the UMG rescission or the challenging of any discharge of Bremer’s agents McMillan and Koppelman, and that the time was something of a precursor to the Second Special Administrator (“SSA”) activities, I examined the time entries with care. I searched for entries aligned with the time of pleadings which appeared to either have a relationship to those concerns associated with the UMG rescission or the ultimate appointment of the Second Special Administrator, or which appeared to be affirmative work such as drafting pleadings or legal research (as opposed to “review” and “confer” block billings).

Given all of the above, for its “Special Administrator” services which appeared (a) to provide some “therapeutic adversarial proceeding,” (b) to relate to the UMG rescission, or (c) to be a precursor to the Second Special Administrator appointment, I have awarded fees in the amount of \$30,280. As the Court of Appeals has stated, awarding fees on a “line-by-line” basis is not required, nor is it even possible given the general and all-too-often ill-descript time entries. This awarded amount was derived, after examining each line of all the “Special Administrator” time entries, paying particular attention to the time of the fees and the pleadings of Cozen related to the UMG problems or precursors to a Second Special Administrator, and applying my experience and best judgment (a) by giving credit to one-third of the \$134,583 request for the services’ therapeutic-adversarial benefit, the UMG rescission “overlap” benefit (to the extent shown or perceived),¹⁷ and as a precursor to the Second Special Administrator—all notwithstanding and attendant due consideration for the more countervailing fact (as stated by the Personal Administrator) that the services were unsuccessful in bringing about any savings, and in fact were costly, to the Estate. One-third of \$134,583 is \$44,861.

As two other firms, namely Bruntjen (and somewhat Wheaton) and Selmer/WWB as successor to Bruntjen/Wheaton as counsel to Jackson, also are seeking fees from the Estate for services challenging the fees, accounting and/or discharge of the Special Administrative and its agents, and there has been no showing of any meaningful incremental benefit (it being hard to even assume any incremental therapeutic benefit from at least three rather than one law firm challenging an estate’s administrator’s petition), I have reduced each of the three Applicant’s fees by 50% in accordance with the analysis described at pp.16-17, supra. This would have reduced Cozen’s fee award to \$22,430. However, I have added 50% to this amount to account (albeit subjectively) for the fact that Cozen was pulling more of the load than the other firms, resulting in the amount of \$33,645. The amount was then reduced by 10% given the unreasonably excessive number of timekeepers relative to the nature of the work and the substantial number of time entries with

¹⁷ I have examined pleadings and have strived to give Cozen credit for work associated with the UMG rescission even though related time entries often failed to expressly support the work being in furtherance of the UMG rescission. Again, some of this UMG time has been found in Cozen’s “Entertainment” time entries, and has been given credit there.

multiple hours and no meaningful description of the work, all as discussed above, leaving an award of \$30,280.

2. Bruntjen

Bruntjen seeks \$105,385 for “Special Administration” services. These fees are opposed by Comerica for the same reasons Comerica opposes Cozen’s “Special Administration” fees. Moreover, in reviewing Bruntjen’s affidavit in favor of his “Special Administration” services, he in essence says his services helped keep the heirs informed and provided an oversight so the Special Administrator would not have a “blank check.” However, a very large number of Bruntjen’s “Special Administration” services facially have nothing to do with any opposition to Bremer’s fees, accounting or discharge, but to other matters, such as Mixed Blood claim, protocol for personal representative, emails with PR re real estate sale, heirs attorney fees, vault inventory, Bravado, T&C property, Galpin property, Twins Prince Night, Cousins claim, Halley Land Company, Boxhill hearing, heirs’ meeting minutes, Comerica’s fee requests, etc., etc. Approximately \$44,000 of the time entries facially are unrelated to any challenge, and thus do not contribute to any therapeutic benefit related to the SA’s accounting, fees or discharge, leaving some \$61,000 of fees for services which align with the affidavit showing any conceivable “check on the Special Administrator” benefit. Applying the one-third therapeutic benefit as in Cozen—despite the effort being unsuccessful and thus not contributing any direct or monetary benefit, we have \$20,333, and reducing this amount (relative to law firm duplication as described at pp. 10-12 and 15-16, supra) to give Bruntjen 50% of the credit to the given benefit, we have \$10,166.

3. Selmer Law (“Selmer”) and White Wiggins & Barnes (“WWB”)

The requests for an award of fees from the Estate to Selmer/WWB has been something of an evolving application. White Wiggins & Barnes (“WWB”), a Dallas based law firm, was engaged by Alfred Jackson on October 2, 2018 through February of 2019. WWB engaged J. Selmer Law (“Selmer”) as local counsel. In the initial affidavit of Mr. Barnes dated March 29, 2019, Mr. Barnes stated that WWB’s engagement “included consultation, advice, and appearing on Mr. Jackson’s behalf in all matters” involving the Estate, with no meaningful affirmation concerning benefit. Submitted with Mr. Barnes’ affidavit were time entries respecting a variety of services including reviews of documents in connection with the engagement, admission to the Minnesota Court and Minnesota local rules, access to pleadings, Bremer discharge, conferring with counsel to Comerica, Lommen Abdo’s fees, Comerica’s motion for interim accounting and objections, attorney lien filings, travel and attend hearing re Comerica’s petition, travel to Kansas City to meet with Mr. Jackson, etc. None of these time entries were affirmed as providing any benefit to the Estate, and appear not to have. The total WWB fees associated with this initial application and the time entries for three WWB lawyers, was \$95,662. Again, neither the time entries, nor any statement in the application or affidavit, made any meaningful showing that the subject services contributing to a benefit of the Estate.

On April 22nd, Selmer/WWB filed a joint memorandum in reply to the position of the Personal Representative, and therein Selmer/WWB took the position that the fees being sought were for services which contributed to a benefit of the Estate, suggesting that the majority of time for which fees were sought related to “the extent to which Comerica and . . . Bremer could be absolved in advance for any liability associated with the administration of the Estate.” There was no mention of any other services providing any benefit. In the April 22nd joint memorandum, WWB and Selmer repeated many but not all of the time entries submitted in late March which time entries failed to provide any dollar amounts, raising the question of how there could be a continued request to grant the sought after fees when many of the earlier time entries (facially unrelated to opposing Bremer or Comerica) had been, appropriately, removed.

Then on May 2nd, Selmer provided a supplemental affidavit of Mr. Barnes to which there were attached highly redacted time entries/billing statement which was yet different from the time entries submitted on April 22nd, which totaled WWB’s requested \$52,460, and about which services Mr. Barnes concluded, with no attendant rationale or detail, benefitted the Estate. In short, at the end of April, WWB had affirmed that services contributing to the benefit of the Estate gave rise to fees in the amount of some \$52,460.

As Selmer/WWB had not complied with the Procedural Order to provide time entries grouped with respect to services about which the Applicant affirmed in an affidavit contributed to the benefit of the Estate, on July 16, 2019 I reached out and requested the same (Exhibit F), and on July 17, 2019 I received a supplemental affidavit with time entries amounting to \$51,410 in fees in respect to work through 12/31/2018, which time entries related to services opposing petitions re accountings or discharge of Bremer and Comerica.

Also, Mr. Barnes included 2018 time entries not earlier the subject of a request, for another \$62,460, such services affirmed by Mr. Barnes as those involving “breaches of confidentiality by Lythcott and Walker.” However, there has been no showing of how these 2018 services contributed to any benefit, and most of the time entries do not evidence services concerning such breaches—but services associated with advancing the interests of client Jackson in respect to loans.¹⁸ Thus, in respect to the Selmer/WWB application for fees through December 31, 2018, there has been no showing that “from” any of this recently added pre-2019 Lythcott and Walker services there was any contribution of benefit, to say nothing about any expression or even inference of any monetary quantifiable benefit. Moreover, WWB has essentially acknowledged that the beneficial services during

¹⁸ It would appear that the unearthing of the Lythcott/Walker confidentiality issue came about in 2019 and up until then the services of WWB were for the benefit of the client, as Mr. Barnes letter indicates. And on May 28th, I had asked of WWB: *I would like a supplemental affidavit concerning the relationship between Mssrs Lythcott and Walker and Mr. Jackson, such relationship between Lythcott/Walker and any other of the heirs, and/or any such relationship between Lythcott/Walker and the Estate generally, the nature of any confidentiality breach and how it harmed or had the potential to harm the Estate or all of the heirs compared to less than all of the heirs, the nature of any potential legal exposure to the Estate and corrective action now underway, and copies of any submissions you made to the court in respect to these issues and any related orders. Also, might your affidavit address with more precision how the work contributed to the benefit of the Estate . . .*” (Exhibit G) Nothing of meaning was provided.

2018 relate to the oppositions to petitions of Bremer and Comerica, as WWB's April 2019 submission respecting beneficial services was limited to such oppositions. Similarly, Mr. Barnes acknowledged in his July 10, 2019 letter responsive to my inquires, that any Lythcott/Walker confidentiality breach services were in 2019 (the scheme "launched in 2019"), and Mr. Selmer indicates that his work in respect to such confidentiality breaches post-dated December 31, 2018--to be addressed in subsequent fee applications. Additionally, the benefit the Personal Administrator, in response to my inquiry, attributes to WWB's work on Lythcott/Walker confidentiality breaches to activities in February of 2019. Thus, I have found that none of the late-proposed and pre-2019 Lithcott/Walker services have been shown to have contributed any benefit to the Estate, and any award of fees for such 2018 services has been denied, without prejudice to any request for related fees respecting services after December 31, 2018.

Turning to the \$51,410 of WWB fees requested in connection with services opposing Bremer and Comerica's petitions for approval of fees, accountings or discharge, we note a distinction between the opposition to Bremer compared to the opposition to Comerica, as they are two different matters in respect to the SSA precursor benefit. However, I have given WWB the benefit of the doubt that these oppositions likely overlapped in respect to some of the legal research and conferencing activities. As to oppositions to Bremer, as with the applications of Cozen and Bruntjen discussed above, the Personal Representative asserts that these services were not successful, that Bremer was discharged and that the oppositions by heirs' counsel resulted in significant expense to the Estate which would otherwise not have occurred. I have not fully agreed with the Personal Representative in these regards, for reasons discussed above relative to Cozen and Bruntjen's request for fees—namely that some of this opposition, particularly that of Cozen, constituted pre-cursors to the appointment of the Second Special Administrator and the current pursuit of some \$3 plus million in returned compensation from advisors. Additionally, as discussed earlier, I found some therapeutic value to judicial oversight in challenging estate administrators as to matters the administrator understandably would not challenge.

As was the case with Cozen and Bruntjen, notwithstanding the Personal Representative's objection, I have credited one-third of these unsuccessful efforts to the therapeutic and SSA precursor benefit, and do so here as well—albeit some of the WWB services involved an abandoned appeal as successors to Bruntjen, and again some involved opposition to Comerica which did not have the SSA precursor benefit associated with the opposition to Bremer. One third of \$51,410 is \$17,136. This amount also has to be adjusted given the fact that two other law firms were providing services with the same opposition to Bremer's discharge objective, namely Cozen, and Bruntjen as WWB's predecessor counsel to Mr. Jackson. As in respect to Cozen and Bruntjen, to be commensurate with the given and still elusive SSA precursor and therapeutic benefits, each law firm's fees were reduced by 50% to account for the multiple law firm services toward the same objective. (See pp.17-18, supra.) Here of course the multiple law firm issue is compounded given certain work performed by local counsel Selmer for WWB. However, I am assuming much of the work of Selmer was enabling of the beneficial services of WWB (admission to Minnesota courts, etc.) and am treating Selmer's time entries for services deemed of benefit

to the Estate comparably to those of WWB. Thus, the award to WWB is \$8,568, and the award to Selmer is \$2,063.¹⁹

As for WWB's out of pocket costs largely incurred for two WWB partners to meet their client, I am assuming the same benefit analysis relative to the degree to which the services provided a therapeutic benefit notwithstanding their unsuccessful nature and the degree to which these services were in furtherance of the same objective and given benefit as those of at least two other law firms also seeking related fees. The \$5,202 costs were given one-third credit and then reduced by 50% relative to the multiple firm issue, for a total of \$867.

B. Fees for Heirship Work

1. Cozen

Cozen seeks \$126,319 in fees for services concerning disputed claims of heirship which were successfully litigated by Cozen in this Court, and about which Cozen gave assistance to Comerica as the Estate's Personal Representative in sustaining this Court's heirship rulings on appeal. In respect to heirship work, I note the following from the 2018 Order adopted by this Court and never appealed:

“The work evidenced by the Applicants' time entries resulted in successful challenges to invalid heirship claims, and thus provided a material benefit to all qualified heirs (as opposed to any one of the qualified heirs in whose behalf such time work was expended), and to the effective judicial management of the Estate. Given the estimated size of the Estate, if even a few of the many invalid claims had been allowed, the claims against the estate by such heirs and the dilution of the Estate value available to the qualified heirs, would have been many millions of dollars. Applicants are entitled to fees in respect to this work—the fees awarded being commensurate with the benefit to the Estate and its judicial management, and in turn to all (not just some) of the qualified heirs. However, once again there was concern about the material duplication between the Applicants . . . “

Having reviewed line-by-line all of the Cozen heirship time entries, I note that while there are some entries which facially describe services unrelated to the heirship determination (unrelated entertainment activity, communications with client, entries long after the heirship appeal had been decided without any showing of benefit to the Estate, etc.), most of the entries do appear to describe services in furtherance of the heirship determination or sustaining the same on appeal. In reviewing the time entries, however, I again became concerned with the number of Cozen time-keepers—nine in all,²⁰ the

¹⁹ I am crediting the same proportion of Selmer's services, although recognizing that much of the Selmer time was facially unrelated to the opposition to Bremer or Comerica, but to enabling WWB to be admitted *pro hac vice* and other arguably enabling activities.

²⁰ Once again, along with younger lawyers or paralegals, there were four high-fee partners involved in the heirship services with average hourly fees a bit under \$600, with no showing as to how this many lawyers were required to handle these relatively non-complex heirship issues, and no showing of how

duplication by other heirs' law firms of services in furtherance of a common objective (advancing the heirship of the six heirs, defending against heirship claims of others and sustaining the Court's heirship determinations on appeal),²¹ and the large number of time entries in which multiple hours are attendant ill-described work failing to show the nature of the work or its reasonableness. I have determined that Cozen be awarded \$85,268. This amount was derived from first taking a 10% reduction of the \$126,319 total request in respect to an approximation of fees associated with time entries facially unrelated to heirship efforts or entries so non-descript that any relationship could not be determined, and my judgment as to the impact of an unreasonably excessive number of timekeepers relative to the complexity and difficulty of the tasks, leaving \$113,687. While I considered reducing this resulting amount by 50% to account for the multiple law firms seeking fees for services with the same heirship objective, in addition of course to the Personal Representative's counsel prosecuting the defense of the heirship determination on appeal, I reduced the amount by only 25% given that the evidence showed the laboring oar being that of Cozen, and up to the time of appeal, it appears that heirs' counsel, led by Cozen, were essentially the sole counsel involved in the important heirship work.²² The resulting award is \$85,268.

2. Bruntjen

Bruntjen seeks fees in the amount of \$50,731 for services related to Heirship, and presents similar claims as Cozen. As indicated in the 2018 Order, lawyers for heirs carried the ball relative to contesting claims of heirship ultimately found to be invalid, and thus provided a benefit to the Estate. However, as noted above, much of the more recent time related to the appeal of this Court's heirship findings. While the appeal benefited the Estate in affirming this Court's heirship findings, and thus precluding invalid claims being made against the Estate and benefiting the Estate as a whole, the services in defending this Court's heirship findings were largely those of counsel to the Personal Representative. Moreover, it is clear from Bruntjen's time entries that the services were largely

this level of timekeepers provided any incremental benefit. Also, one notes that significant fees were awarded for heirship work in prior periods.

²¹ The multiple law firm issue is compounded by the large number of lawyer timekeepers associated with Cozen's heirship services—between Cozen, Bruntjen and Wheaton, some 11 timekeepers were charging time for services in furtherance of essentially the same objective, namely supporting and/or defending the heirship determination of the six heirs. Thus, in respect to the heirship appeal, four law firms seek fees for the common objective of sustaining this Court's heirship determination on appeal.

²² Again, one notes that the statutory framework differentiates between services by counsel to an interested party depending on whether counsel to an estate administrator does or does not perform comparable services. The statute notes the greater right to fees "*when after demand the personal representative refuses to prosecute or pursue a claim or asset of the estate . . .*," and also notes such greater right when counsel to an interested party makes a claim against the administrator and actually recovers. Section 524.3-720. Here, of course, counsel to the estate administrator largely deferred in respect to trial court determinations or heirship, but performed, and did not defer, as to services associated with the heirship appeal.

communicating with and reviewing the work of others (much of which was Cozen’s), and in fact the headers to such time entries are largely “Review/Analyze” or “Communicate,” as opposed to “Research” and “Drafting.” And the nature or degree of incremental benefit “from” Bruntjen’s services, compared to that from Applicants Cozen or Wheaton was not shown. Finally, in reviewing each time entry, there were comparable concerns about ill-descript entries, making an assessment of the nature of the service and its value difficult.

I have awarded Bruntjen \$25,365. This amount was derived by reducing the \$50,731 in requested fees by 50% to \$25,365 given the multiple law firm “commensurate” problem discussed earlier. (Again, Cozen, Bruntjen and Wheaton law firms all seek fees for services in furtherance of the same objective—namely furthering the heirship of the six heirs and the defense of other heirship claims.)

3. Wheaton: The Wheaton heirship claims are treated below in respect to Wheaton claims generally.

C. Fees for Work Opposing Removal of Comerica

1. Cozen

Cozen requests fees in the total amount of \$25,698 for services in opposing the petition by Sharon, Norine and John Nelson (“SNJ”) to remove Comerica as the Estate’s Personal Representative. Comerica contends (perhaps unsurprisingly) that these services, also claimed by attorney Bruntjen, contributed to a benefit of the Estate, by avoiding a take-over by another fiduciary. Admittedly, the undersigned has allowed some award of fees involving the selection of Comerica as the Estate’s PR, so one might argue that fees involved in the protection of Comerica as the Estate’s PR should also be awarded. There is, however, a material difference—namely in the latter Comerica was a party to the Estate proceedings with standing to defend its own tenure as the Estate’s PR, making heirs’ counsels’ supporting efforts somewhat duplicative, particularly supporting efforts by two law firms (Cozen and Bruntjen) in addition to the Fredrikson firm as counsel to Comerica. Moreover, this was a dispute between two groups of heirs—the SNJ group seeking removal, the clients of Cozen and Bruntjen opposing removal.²³ Accordingly, it is somewhat difficult to see how the services were not prominently to further the interests of one set of heirs over another, rather than benefiting the Estate as a whole. On the other hand, the defense of Comerica’s position was successful, and the Court found that Comerica staying on as PR was in the interest of the Estate—thus the efforts defending Comerica’s position contributed some benefit. However, an issue is what benefit was provided beyond that of Comerica’s counsel, and particularly how does one evaluate a benefit from yet two additional law firms (Cozen and Bruntjen) and a large number of timekeepers advancing the same objective. Again, we are reminded of the Court of Appeals guidance: “*The district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible.*”

²³ And later, Selmer/WWB as successor to Bruntjen as counsel to Alfred Jackson, opposed Comerica’s petition for accountings, etc.

Beyond the services of PR's counsel Fredrikson, the fees for which are fully charged to the Estate, there has been no showing of any incremental benefit from the service of either Cozen or Bruntjen.²⁴ While these circumstances make it a bit of a head scratcher why the Estate and in turn the SJN heirs who opposed Comerica's continuance, should pay any of these fees, again the answer one supposes is that, as found by the Court, Comerica's continuance was in the best interests of the Estate as a whole. Finally, once again we have concern about Cozen's six timekeepers involved in these non-complex supporting role services, three of whom were partners, all in addition to those of Fredrikson and Bruntjen. Given all of these considerations, I find that the proportionate benefit contributed to by Cozen compared to Bruntjen to be 55%, as discussed at pp.16-18, supra. And in arriving at a "just and reasonable" award of fees, this amount is again further reduced by 10% given the unreasonably excessive number of Cozen timekeepers and ill-descript time entries, thereby awarding Cozen \$12,720.

2. Bruntjen

Bruntjen requests fees in the amount of \$13,963 for services in opposing Sharon, Norine and John Nelson efforts to remove Comerica as the Estate's Personal Representative. As with Cozen, Comerica states that these services contributed a benefit to the Estate. The findings above relative to Cozen's request obtain here, with the added note that the Fredrikson firm was active in defending its client's continuation as Personal Representative and Cozen appears to have had a greater laboring role in opposing the removal of Comerica. I have credited Bruntjen with 45% of benefit, awarding fees of \$6,283.²⁵

D. Fees for Services Concerning Koppleman, McMillan, Jobu Presents and the Second Special Administrator

²⁴ In this regard, I have reviewed the related minimal filing with the court and have given some assessment to how the requested fees of some \$25,000+ have been shown to be commensurate with such filing, let alone any quantifiable benefit.

²⁵ Admittedly this gives Bruntjen (and Cozen) some benefit of the doubt relative to the Court of Appeals mandate that the district court "*make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible.*" Giving Cozen 60% credit for the benefit of protecting Comerica as the PR, and 40% to Bruntjen, seemingly means that Comerica's own counsel contributed no part of the benefit—an obviously false assessment. Nonetheless, there is some added benefit from counsel for the heirs supporting a PR which is highly useful to any judicial determination. Moreover, if I was to allocate to all contributors, including the PR and its counsel, the contribution of counsel to interested parties would be markedly reduced. The statutory reason for the allocation re commensurate, etc., as discussed earlier, is in respect to fees of counsel to interested parties, and accordingly it seems that my allocations should not be overwhelmed by those to Estate administrator's counsel. I am uncertain whether the Court of Appeals guidance to "*make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible,*" relates to only law firms of interested parties or includes law firms for the estate administrator, but I am erring on the side of the Applicants here given the statutory underpinnings dealing with fees to counsel for interested parties.

1. Cozen

Cozen (in addition to Bruntjen and Wheaton) seeks an award of fees for services involving claims of wrongdoing by, or return of funds from, Bremer's entertainment agents McMillan and Koppleman (and Jobu Presents), and the Court's appointment of a Second Special Administrator to examine such claims, which services are evidenced in Cozen time entry categories "McMillan Koppelman or MK" and "Second Special Administrator or SSA." The amount of fees requested total \$187,729 for time in both 2017 and 2018.

Having reviewed all of these time entries, and a number of pleadings, including reports of the SSA and related determinations by the Court, I find that in large part the services of Cozen and Bruntjen, and to a lesser extent those of Wheaton, contributed to the benefit of the Estate. These services are somewhat in the sweet spot of the statutory provision allowing an award of fees from an estate, as the services were not able to be provided by the Personal Representative because of the Common Interest Agreement, were taken up by counsel to heirs, and have resulted in both an investigation as to rights and claims of the Estate as well as the related pursuit of Estate claims for amounts in excess of \$3 million. Finally, I note that Comerica as PR to the Estate has advised the undersigned that Cozen was instrumental in exposing the subject misconduct which eventually led to the appointment of the SSA and a process by which \$3.2 million in returned commissions is being pursued.²⁶

In carefully reviewing the time entries, however, I once again had concerns about the reasonableness of the time and fees, continued concerns about the number of time-keepers involved—namely 11 timekeepers, four of which were partners with hourly rates in excess of \$500. Moreover, there were a large number of related time entries with material hours with ill-described entries from which one could have no idea as to the nature or value of the work, such as "review . . .", "conf. with . . .", "correspond with . . .", "communications regarding . . .", "address . . .", etc.²⁷ As with a number of time entries subject to the various requests, there has been no showing as to how it was reasonable to have such number of timekeepers, or the nature of any related incremental value of, for instance, four partners compared to one or two or even three.²⁸

²⁶ Of note, Comerica limited its claim to Cozen as being so instrumental, not mentioning Bruntjen. See p. 7 of Comerica's Memorandum in Response to Heirs' Attorney Fee Motions, dated April 15, 2019.

²⁷ On four successive days, one Cozen partner logged precisely the same number of hours—namely five each day (20 hours total for \$10,400), with no more than the following identical description for all four days: "work on second special administrator," a description from which no information can be gleaned relative to the nature of the work or the reasonableness/value of the time. I know the partner and have high regard for his professionalism and capability, but my roll, particularly with large blocks of time, is to determine whether it has been shown that the services were "just and reasonable," and commensurate with a contributed benefit, and such time entries left me with no meaningful information in support of the related fees.

²⁸ Admittedly, materially more partner time was with one partner, so that the involvement of three additional partners was not as excessive as if all the partners were equally involved.

Finally, I have reviewed Cozen pleadings and letters provided to the Court relative to these matters, as evidence of the work—which appeared to be of high quality and important to advancing the concerns of the Estate relative to McMillan, Koppelman and Jobu Presents, and have also reviewed the work as reported by the SSA. However, I also note the conclusory generalizations of Cozen’s views concerning benefit, the complexity or lack of complexity of the issues as evidenced by the filings, and again the excessive number of timekeepers and the large number of hours with no meaningful description. As discussed above, I had to apply my own lengthy experience in appreciating the degree to which larger number of timekeepers do or do not add dollar for dollar value in assessing the marginal value from ever more senior level partners involved in the same matter, and in making my best judgment as to how the resulting fees were or were not reasonable and/or commensurate with the benefit to the Estate.²⁹

Considering the time logged into the subject time entries, the number of timekeepers, the nature of the services and their complexity, the timing of the work of the SSA compared to that of Cozen, particularly after the order expanding the SSA’s duties and the SSA’s concentrated and costly investigation into the McMillan/Koppelman/Jobu matters was underway, my review of the Cozen submissions to the Court, and the attendant requests by other counsel for fees concerning services in furtherance of a common objective, I have awarded Cozen \$118,269. This number was derived by my consideration of the services contributing to the benefit associated with these matters, such benefit being the Estate’s (yet unrealized, uncertain and still contested) claim for some \$3 plus million, concluding the contributing services to such claim were largely those of the SSA and counsel to Comerica, and to a lesser but not trivial extent Cozen, to a much lesser extent Bruntjen and to a minimal extent Wheaton. I find that Cozen’s contribution both proportionately and importantly in its initiating role, to be 70%, and thus start with an award of \$131,410 again following the Court of Appeals guidance that “*The district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible.*” (See discussion at pp. 12-14 and 16-17, supra.)³⁰ This amount,

²⁹ Here there has not yet been any monetary benefit, as the claims for \$3.2 million pursued by the SSA are in contested litigation. How much the ultimate benefit, net of substantial SSA related costs, will be is unknown and uncertain, and the net recovery (whether by adjudication or compromised settlement) will undoubtedly be well beneath \$3.2 million. Nonetheless, I am crediting counsel’s related services with a material benefit.

³⁰ Below I am allocating 30% of the benefit to the services of Brunjen. The allocation of 70% to Cozen and 30% to Bruntjen, means that I am not crediting any of the services of counsel to the Personal Representative or the SSA, which of course cannot be. However, if I was to allocate to all contributors, including the PR and SSA, the contribution of counsel to interested parties would be markedly reduced. The statutory reason for the allocation re commensurate, etc., as discussed earlier, is in respect to fees of counsel to interested parties, and accordingly it seems that my allocations should not be overwhelmed by those to Estate administrator’s counsel. I am uncertain whether the Court of Appeals guidance to “*make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible,*” relates to only law firms of interested parties or includes law firms for an estate, but I am erring on the side of the Applicants here given the statutory underpinnings dealing with fees to counsel for interested parties.

again, has been reduced by 10% to account for the unreasonably excessive number of timekeepers and the significant amount of time about which there was no meaningful showing of reasonableness or value. Thus, the award is \$118,269.

3. Bruntjen

Bruntjen requests \$77,148 for services in respect to “Koppelman McMillan Issues.” Much of what has been noted in respect to Cozen relative to the benefit is applicable to Bruntjen. However, in reviewing the related submissions to the Court, the time entries,³¹ and the Comerica’s emphasis of Cozen for the initiating credit, Bruntjen’s contribution to this potential and yet unrealized \$3.2 million claim has to be materially less than that of Cozen, and of course far less than the work of the SSA, finding Bruntjen’s contribution to be no more than 30%. Accordingly, Bruntjen has been awarded \$23,144.

E. Fees for “Entertainment”

1. Cozen: February 1, 2017 through June 18, 2018.

Cozen seeks \$179,934 in fees incurred under the category “Entertainment,” generalizing that it had to keep apprised of the entertainment deals to inform its client and that its services improved the nature of some of the entertainment deals.³² However, the Personal Representative, in the best position to assess contributions, if any, to benefits, objects to any award for Entertainment fees, contending both (1) that some of the time

³¹ I note a number of Bruntjen’s “Koppelman McMillan Issues” time entries which facially appear to be unrelated to Koppelman McMillan, Jobu or SSA, but have not discounted them as I may not be adequately aware of the context, unlike the vast number of entries in respect to Bruntjen’s “Special Administrator” work which clearly failed to show any relationship to the services for which any benefit was found but rather often expressed a nature of work unrelated to “Special Administrator.”

³² There is dispute between Cozen and the Personal Representative as to whether time spent keeping an heir client informed contributes to a benefit of the Estate. I agree with the Personal Representative that such time does not so contribute, for a number of reasons. (See discussion at page 8-9, supra.) First, there is no quantifiable monetary benefit—none of the Applicants even suggest any monetary benefit derived from such “Entertainment” services. And while, as discussed above, such monetary benefit is not an express requirement of the statute, the less possible it is to put some quantification on the benefit, the more difficult to appreciate how related requested fees may satisfy the requirement that such fees be commensurate with the benefit derived “from” the subject services. Second, not only is any such benefit not monetarily quantifiable, it is not even subjectively quantifiable or assessable, as communications with an heir client may just as easily be in furtherance of that client’s individual or personal ambition or interest in the Estate and counsel’s related services. Moreover, it would not be “just” to charge the Estate with time counsel spends communicating with his or her client, as the communicative relationship between heir client A and counsel may be wildly different than that between another counsel and heir client B, compared to that between yet another heir C who may not even engage counsel. Thus, communicating or keeping a client informed is not the kind of benefit from which the Estate as a whole benefits or a benefit which is beneficial to all, and certainly not the kind of benefit about which there can be any assumption that related fee claims against an estate can be compensated. In short, it seems impossible to conclude that lawyers keeping heir clients informed about matters involving an estate are performing services “from” which a benefit to the Estate “as such” obtains.

entries relate to entertainment deal provisions to benefit the heirs individually and not the Estate—an assertion supported by documentation respecting “consulting” fees and “perks” to be provided to heirs by the contracting party, and (2) that after Comerica was named as Personal Representative—unlike earlier times when the Bremer was administering the estate and the heirs had entertainment advisor/counsel, Comerica and its entertainment advisors/counsel had the authority and responsibility to negotiate entertainment deals. Comerica asserts that “Entertainment” time spent by an heir’s counsel was largely in the nature of keeping counsel or counsel’s heir client informed, which Comerica was doing. Comerica further notes that the Estate “cannot financially sustain the cost of multiple counsel for the oft-differing interests and perspectives of multiple heirs’ counsel billing time learning about or informing his or her client as to each entertainment transaction.”

Given the dispute concerning the “Entertainment” services, and the lack of any meaningful corroboration in the Applicants’ time entries—which largely fail to evidence any services which constituted improving or constructive input into any deal—or even any input to the Personal Representative at all, I wanted to further assure fairness to the Applicants. Accordingly, I asked that any Applicant seeking fees for “Entertainment” services to provide evidence (any writings) showing input from counsel to the Personal Representative or to the Court—particularly to assess the degree of any such input and whether the same was in furtherance of improving any deal, deal terms, or the like. (Exhibits C to E, attached) I have now studied with care a very large number of writings (largely emails) responsive to this request, finding the following:

1. By far the most active communicant was Steve Sifton of Cozen, having received a couple inches of material—virtually all of which consisted of emails, very little of which supports any work to advance or improve any deal, although some of the material related to the UMG rescission and concerns respecting Mr. McMillan, and some related to efforts for “consulting” fees for heirs.³³ There were many emails from Bruntjen as well, which emails were similarly wanting in showing any

³³ I put “consulting” in quotes for a reason. It appears that these fees, along with “perks,” are not genuinely meant to compensate any heir for consulting services such heir would provide, but rather a spiff from a proposed contracting party given to assure the heirs’ concurrence, or the heirs’ lack of objection, to a given deal. By their very nature, such fees are not for the benefit of the Estate—and one may argue they are a detriment to an Estate and its stakeholders (particularly creditors), as such “consulting” fees arguably reduce what would otherwise be compensation directly to the Estate while perhaps compromising the judicial analysis of a given deal which appears to the Court to have the concurrence of the heirs when such concurrence has been paid for by “consulting” fees and/or “perks.” Of course, services in furtherance of such fees would be particularly wanting in any benefit to the Estate if they were not provided equally to all the heirs, in which case all the heirs would be burdened (by a charge against the Estate) by legal fees of counsel working to achieve “consulting” fees for fewer than all. I did inquire and learned that such “consulting” fees generally were equal among all heirs. Nonetheless, services in furtherance of such fees were not for the benefit of the Estate as such fees went into the pockets of the heirs—the Estate receiving no part thereof. Thus any related legal fees for such services plainly did not result in any compensating (commensurate) benefit for the Estate and all of its stakeholders—including creditors and taxing authorities.

efforts to advance or improve any deal. Importantly, these submissions showed what the time-entries show, namely a very different level of activity between counsel to one or at times two heirs, compared to that of counsel to three heirs, making important the need to assure not only a benefit to the Estate, but a benefit commensurate to the requested fees, lest there is a value transfer from some heirs to others.

2. There is very little evidence of input from counsel to the Personal Representative or the Court urging the improvement of a deal, deal terms or the like. Interestingly, and perhaps predictably, most of the emails discussing the quality of any deal were between entertainment advisors—emails in which the Applicants here were not communicants but simply copied;³⁴
3. Evidence of efforts to include within a deal consideration in favor of the heirs as opposed to the Estate by way of “consulting” fees or “perks,” such that the same could inure to the benefit of individual heirs or the payment of an individual heir’s attorney fees;
4. Virtually no alignment of input from counsel to the PR or the Court relative to any approved Entertainment deal, or alignment of such input with the time entries provided in support of requested “Entertainment” fees; and
5. The largest number of emails from the Personal Representative addressed “Dear Heir” which were emailed to the heirs and also to counsel to heirs, which emails appeared to largely accommodate the PR’s effort to keep the heirs—whether or not represented by counsel--informed;

In short, even after inviting evidence of writings which may show some beneficial input “from” the subject “Entertainment” services, the evidence failed to support any meaningful contribution to a benefit, but rather appeared to support the Personal Representative’s assertion that such “Entertainment” services were largely in the nature of keeping parties informed and/or efforts to enhance individual benefits to heir clients—as opposed to the Estate—in respect to side deals for “consulting” fees or “perks” to the heirs. And again, the level of such “Entertainment” services varied materially among heirs, such that the Estate paying for such services would be unjust to those heirs not engaging counsel or using counsel to a far lesser degree relative to keeping heirs informed or the like.³⁵

³⁴ In the materials submitted, the more significant effort by any lawyer to urge the improvement of an Entertainment deal was by Nate Dahl whose firm (Hansen Dordell) has sought very little in fees for “Entertainment” services.

³⁵ Even if keeping the heirs informed was a service to be credited for providing a benefit to the Estate, it is of some note that relatively few time entries even evidenced communications between the Applicant and the heir client.

Cozen argues that the Personal Representative and the Court expressed the importance that the heirs be kept informed. And there are documents which support this position. However, there is little in the record to show that these views translate into the heirs being kept informed by their lawyers, as opposed to being kept informed by the PR. In short, the Personal Representative's view that most of the "Entertainment" time was in respect to the information stream between the PR and clients which did not contribute to a benefit of the Estate, as the responsibility for generating, improving and approving deals was in the province of Comerica and its multiple advisors, has been shown. Conversely, there has been very little showing of the Applicants' post February 1, 2017 services being in furtherance of obtaining, approving or improving any deals, or otherwise providing any benefit to the Estate.

However, this does not end the issue, for two reasons. First, in reviewing carefully Cozen's "Entertainment" time entries, I noted that many of the entries through July of 2017 (when the Court approved the UMG rescission) related to such rescission and the concerns respecting Jobu and Koppelman, which services provided some benefit to the Estate and the ultimate appointment of a Second Special Administrator and the assertion of some \$3+ million in claims. Accordingly, I have given credit for time entries on such matters, albeit with a continued concern about the number of timekeepers, and the ill-descript entries (large number of hours block billed with generalizations such as "review . . ." etc.). I have concluded having examined each time entry for any possible relationship to the UMG difficulty, and erring on the side of Cozen, that approximately 60% of Cozen's "Entertainment" time, or \$107,960, can be attributed to the UMG rescission or McMillan issues. I have to note, however, that a number of law firms were addressing the UMG rescission problem, namely counsel to the Personal Representative and to a lesser extent three other firms. Cozen, however, is recognized to have been something of the tip of the spear on the issue, and will be given more proportionate credit. I have credited Cozen 80% of the multiple law firm proportionality, resulting in fees of \$86,368. This amount is again subject to a 10% reduction associated with (a) the excessive number of timekeepers, and (b) the degree to which there was a failure of Cozen to prove reasonableness respecting large hours blocked billed with ill-descript entries. The award is \$77,731.

Second, I cannot find that there is zero benefit to the Estate in lawyers keeping heir clients informed as to matters about which heirs needed information from legally trained counsel, as the same arguably contributed to uniformity of views among heirs such that there would not be expensive litigation concerning heir objections to a particular deal. Certainly, and particularly if all heirs utilized counsel in comparable ways in this regard (which was not the case here),³⁶ one might give some credit to these services providing

³⁶ Counsel to heirs have sought an award of fees from the Estate in respect to markedly differing levels of legal services and resultant compensation: Counsel to a single heir, Alfred Jackson, seeks \$187,473 for "Entertainment" services, and another counsel to a single heir or two heirs, Omarr Baker and/or Tyka Nelson, seeks \$179,394 for "Entertainment" services. Compare this to a single counsel to three heirs (the Nelsons), seeking essentially no compensation relative to "Entertainment" for keeping clients informed, etc., the three Nelsons (and all heirs) largely receiving entertainment information (as did the other heirs) directly from the Personal Representative. One readily understands how an award of fees to counsel to two or three of the six heirs for some \$370,000 of services "from" which there has been

some benefit—albeit far from dollar-for-dollar or any benefit from which one can find hundreds of thousands of dollars in fees is commensurate. This assessment, of course, is very subjective, particularly since no Applicant provided any evidence as to the extent to which keeping an heir client informed resulted in uniform heir acceptance or a lack of controversy over a deal. However, based on a review of all the evidence of “Entertainment” communications, and the time entries, as well as the affidavit affirmations, as conclusionary as they are, I have determined that some 40% of the “Entertainment” services other than those contributing to the UMG rescission as resolved above—namely 40% of \$71,974 or \$28,789, contributed such a benefit. As before, however, I had a major concern about the large number of timekeepers involved in what appears to be work easily accommodated by the work of fewer professionals—particularly as I review the evidence of “Entertainment” communications, and again have reduced the amount by 10%.³⁷ The award is \$25,910.

Thus, the total award to Cozen is the total of \$25,910 and \$77,731, or \$103,641.

2. Bruntjen

Bruntjen seeks \$187,473 for Entertainment services. The concerns of the Personal Representative relative to duplicative fees beyond those of the PR and its counsel, and the lack of benefit associated with services keeping clients advised, all as discussed in respect to Cozen above, obtain in respect to Bruntjen’s fees as well. And a large amount of the fees requested by Bruntjen, well after the appointment of Comerica, are simply ill-descript entries such as “review . . . ,” etc., with no indication as to the nature of the work, to say nothing about the work’s value or relationship to any input into improving a deal or deal terms. And while Bruntjen has responded to my request for evidence of input to the PR or the Court in furtherance of improving any deal or deal terms, the nature of what I received was as described above (mostly in respect to keeping the heirs informed, inter-lawyer communications and/or working to assure “consulting” fees or “perks” for the benefit of heirs, not the Estate “as such.”) Outside of issues concerning heir “consulting” fees or “perks,” there was little evidence of input by counsel in furtherance of advancing or improving any Entertainment deal or deal terms.

However, I have (as with Cozen) examined each line of Bruntjen’s “Entertainment” time entries to identify entries related to the UMG rescission difficulties and entries before Comerica and its staff/counsel became the sole negotiator of entertainment deals, and have credited Bruntjen with the related fees. I concluded that Bruntjen be awarded \$42,706 for

no showing of meaningful benefit, let alone any benefit commensurate with or to compensate for some \$370,000 of fees which would materially be paid by the other three heirs, would not be either “just” or “reasonable,” or commensurate with any benefit “from” such services.

³⁷ I have not made any reduction for the multiple law firms pursuing the same objective re general “Entertainment,” as in respect to such services, I simply cannot assume that each law firm is engaged in services respecting the same entertainment deal, unlike the efforts of multiple law firms’ services in furtherance of the UMG rescission, or the support of continuing Comerica as the Estate’s Personal Representative, or the appellate support of the Court’s heirship determinations, etc.

Entertainment services, this amount being the sum of the entries arguably (giving the benefit of the doubt to Bruntjen) evidencing work on the UMG or McMillan problems, or time spent providing input which appeared helpful to the Personal Representative (\$46,340), reduced by 10% by reason of a large number of ill-described block billings which failed to sustain a burden of reasonableness is . I also awarded 40% of the remaining time assuming, as with Cozen, some benefit from keeping their heir client informed. The remaining time of \$141,133 times 40% is \$56,453, less 10% respecting ill-descript time entries, is \$50,807. Thus the total award is \$50,807 plus \$41,706, or \$92,513.

F. Paisley Park and Tribute:

1. Cozen: I have awarded \$8,500 as requested for reasons discussed in the 2018 Order.
2. Bruntjen: I have awarded \$5,841 as requested for reasons discussed in the 2018 Order.

G. Wheaton's Requests

Originally Wheaton submitted time entries without any categorization of services about which there was an affirmation of a benefit to the Estate, and some of the time even post-dated the date on which Wheaton no longer represented any interested party in the Estate. In emails of May 24, 2019 and June 1, 2019, Wheaton in compliance with the Procedural Order submitted time entries concerning services about which there was such a categorization, submitting time entries for services about which there was an affirmation of a benefit, in respect to seven categories of services, namely (1) Koppleman McMillan, (2) Heirship, (3) Entertainment, (4) Paisley Park, (5) Personal Representative (6) Calls and (7) General.

Wheaton also acknowledges that his services involved keeping his client informed—services the Personal Representative and I find to not meet the statutory benefit or just and commensurate requirements of the statute, as discussed above. I also note that both Bruntjen and Wheaton represented the same client during this period, and the number of time entries evidencing actual communication with Mr. Jackson during this brief time period for which fees are sought, are few. Finally, I also note that both Bruntjen and Wheaton represented the same client during this period, and the number of time entries evidencing actual communication with Mr. Jackson during the brief time period for which fees are sought, are few.

1. Wheaton: Koppleman McMillan Issues: Wheaton seeks \$1,800 for services on February 6, 2017, the time entries for which have no facial reference to any effort to remediate the Koppelman McMillan issues. And Wheaton's affidavit provides no evidence of any "Koppelman McMillan" services providing any benefit to the Estate. However, since there was only a single time entry, and the description is ambiguous, I will take Wheaton at his word that the time advanced the heirs concerns about Koppleman/McMillan. I have awarded \$1,800.

2. **Wheaton: Heirship Issues:** Again, the Personal Representative does endorse some benefit derived from input by the heirs' counsel relative to determining heirship and providing helpful input to the related appeal by those disqualified as heirs. However, the Personal Representative urged that the Applicants' time entries often failed to show work in furtherance of the heirship issue, and urged me to examine the time entries and determine the degree to which they show services evidencing such input from heirs' counsel. I have examined all the time entries submitted by Wheaton in respect to "Heirship" services, and for each entry which facially had any reference to Wheaton's heirship input, I found some \$17,138 of fees. A host of these entries, however, did not illuminate any services relative to any input to, or assisting of, the Personal Representative or the Court in respect to the heirship determinations or the defending this Court's determination on appeal, most of the references wanting in any description in these regards, and many merely reciting communications with other heirs' counsel and equally non-descript entries. Moreover, I asked in the Procedural Order for any submission to the Court relative to any services about which fees were sought, and received no related submissions of Wheaton. And in examining the court record, I see no such submissions or filings of Wheaton. While the Personal Representative identified Cozen as providing beneficial input, no such mention was made of Wheaton, nor did Wheaton's own affidavit describe how any "Heirship" services provided any benefit.³⁸ Finally, I note that Jackson had two law firms doing "Heirship" services, most of which appeared to be the work of Bruntjen as local counsel for Wheaton (an entertainment lawyer).

Wheaton seeks \$20,232 for "Heirship" services. As noted above, Wheaton's submitted "Heirship" time entries show only \$17,856 of such services, and many of them are not relative to assisting PR's counsel with the appeal, but such non-descript things as communicating with co-counsel. If I reduce Wheaton's \$17,856 by 25% for the same reasons respecting Cozen and Bruntjen (namely the services involved in this appeal were essentially that of counsel to the PR and no showing of any incremental benefit to PR's counsel from Wheaton), we have \$13,392. Giving Wheaton credit for 50% of the intangible benefit of assisting PR's counsel given that Cozen, Bruntjen and Wheaton are all claiming services in furtherance of the same objective and assisting Comerica's counsel with the appeal (as described at p. 17, *supra*), we have \$6,696.

3. Entertainment

I have examined with care the time entries affirmed by Wheaton to have provided beneficial "Entertainment" services. Most of the time entries provided no description from

³⁸ Much of the failure of proof likely involves the fact that Wheaton's application is in respect to time entries during a very short period of time (February 1 through March 17), while his affidavit is reciting heirship efforts in general—much of which has already been compensated in the 2018 Order. Thus, while Wheaton's affidavit states that his services were to keep his client informed, there are virtually no "Heirship" time entries showing communication between Wheaton and client Jackson relative to heirship during this short period of time. Moreover, Mr. Jackson was during this time period being represented by Mr. Bruntjen as well. The affidavit further provides that Wheaton's services involved his presence in the heirship proceedings, although there are virtually no Heirship time entries showing attendance at any such proceedings during the subject period.

which I could discern any benefit, and/or descriptions contradicting any benefit, and/or fully outside any category subject to the affidavit, such as: non-descript discussions with Bob LaBate; non-descript conversations with Alfred Jackson; non-descript entries relative to real estate; non-descript Lythcott issues; non-descript services respecting PR transition issues; non-descript services relative to Roc Nation paperwork; non-descript communications with co-counsel; non-descript services re Grammy request, Elliot paperwork, Mason affidavit and tax matter; communications with co-counsel about and work on attorney fees; services relative to minutes re estate matters; services for loans for heirs; and of course a great many non-descript “review of . . .”, “call with . . .”, etc. And notwithstanding the Procedure Order asking for copies of any pleadings or submissions any applicant prepared and filed with the Court, no such copies were received from Mr. Wheaton.

As noted earlier, the Personal Representative has stated that from and after February 1, 2017, Comerica and its advisors alone were negotiating entertainment deals. In respect to this issue, as noted above, I asked any applicant claiming to have provided benefit to the Estate by providing input to the Personal Representative or the Court, to provide to me evidence of such communication. Exhibits C through E. From Mr. Wheaton I received one email string concerning an effort to do a headphone deal with a third party (Avila), which email was in mid-March, long after the Personal Representative was appointed and became, according to un rebutted affirmation of Comerica, the sole party to entertain deals. I was also supplied with time entries in respect to efforts largely respecting a consulting agreement for “consulting” fees for the heirs as part of the larger UMG deal. The problem with the services in promoting a deal with Avila, and a consulting agreement appurtenant to the UMG deal, is that neither of these efforts ever succeeded. First, it is undisputed that there was never an effectuated UMG consulting agreement—the larger UMG deal with the Estate having been rescinded—and of course any such consulting agreement would be for the benefit of the heirs (“consulting” fees) and not the Estate “as such.” And it is undisputed that any Avila deal was ever effectuated.³⁹ In short, I received no meaningful evidence that any “Entertainment” services of Wheaton contributed any benefit to the Estate.

³⁹ Wheaton, after the Personal Representative affirmed that neither of these deals ever came to fruition, contends that these issues were worked on even though they were never effectuated, and that Wheaton was doing work at the urging of the Special Administrator. I do not disbelieve Wheaton, but these contentions are not relevant. First, the services are from and after February 1, 2017, when the administration of the Estate was in the hands of Comerica as the Personal Representative, the Special Administrator Bremer and any relationship it had with any heir’s counsel was concluded—the undisputed evidence being that Comerica, with only its own advisors (which did not include any of the Applicants) was responsible for all entertainment deals. Absent a lawyer confirming that the Personal Representative was asking him or her to do work for the Estate—about which there is no such evidence here, an award of fees based on any such request is not warranted. Just as, if not more, importantly, the statute says what it says, requiring a benefit to the Estate from any services about which an estate is asked to pay legal fees. And again, the rationale is clear—it would be unfair to all of an estate’s stakeholders (creditors, taxing authorities, all heirs, etc.) if counsel to one heir could burden an estate and all of its stakeholders with attorney fees for services of one heir’s counsel which failed to provide any benefit to an estate “as such” ultimately in the interest of all estate stakeholders. In addition to Minn. Stat. section 524.3-720 which requires benefit from the services for which fees are sought, is Minn. Stat. section 525.515 which identifies as a criteria, the “*sufficiency of assets properly available to pay for the services.*” Here it would be even more unreasonable to award fees for efforts to

4. Paisley Park

I have reviewed the Paisley Park invoices and awarded the requested \$4,680. The rationale for awards concerning Paisley Park was addressed in the 2018 Order. I have not reduced these amounts to account for the multiple law firm problem, and I was unable to determine whether the services were really in furtherance of a comparable objective.

5. **Personal Representative:** I have awarded \$1,440 for reasons described above concerning Comerica.

6. **Court Calls and General:** I have not made any award, as neither category fits within services the Personal Representative found beneficial, and Wheaton has failed to sustain a burden of showing benefit or commensurate. Also, some of the time entries in “General” appear to relate to making fee requests and loans to heirs.

7. **Services related to the Special Administrator:** Although Wheaton did not categorize time entries for such services, and despite a differing view of the Personal Administrator, I scoured Wheaton’s un-categorized and “General” time entries and found \$6,624 time and fees in respect to this work. Similar to the analysis of such services by Cozen and Bruntjen above, I gave one-third credit, or \$2,208 to account for some presumed therapeutic value in “checking” an estate’s administrator notwithstanding the PR’s objection, to which I gave 50% credit given that Cozen, Bruntjen and Selmer/WWB also were claiming fees for comparable services. The award is \$1,104.

H. Fees Requested by Hanson Dordell

Hanson Dordell affirms that it represented Sharon Nelson, Norine Nelson and John Nelson from November 10, 2016 through February 2, 2018. In response to the undersigned’s May 4, 2019 Procedure Order, Hanson Dordell has identified two categories for which it seek an award of fees from the Estate, namely “Selection of Personal Representative” and “General.”

1. Selection of Personal Representative

The undersigned, in the 2018 Order, recognized that the services of heirs’ counsel in assisting in the selection of the Personal Representative, contributed to a benefit of the Estate. While Hanson Dordell was not then an Applicant for related fees, the 2018 Order in respect to such fees, adopted by this Court and not appealed, obtains here:

accommodate “consulting” fees to heir clients on the UMG deal, when the Personal Representative has made clear, as have other Applicants here, that the rescission of the UMG deal was in the interest of the Estate. Indeed, one might ask why the expert entertainment lawyers were not identifying the conflict between some of the UMG rights being transferred by the Special Administrator on behalf of the Estate and the rights already owned by Warner Brothers—such conflict giving rise to the rescission and a great deal of related costs to the Estate. In short, there has been no showing of benefit associated with these services.

Of course, there was no showing of any monetarily quantifiable benefit to the Estate, although work in furtherance of the avoidance of disputes and the selection of an appropriate Personal Representative certainly “contributed” to some benefit. The difficulty, of course, is the “extent” to which the work so contributed, valuing the benefit, and the amount of compensation that would be “just and reasonable and commensurate with” the benefit. Again, we find a number of law offices and a larger number of time-keepers working on the comparable objective respecting the succession of the Estate’s governance from a Special Administrator to a Personal Representative, such that the duplication and commensurate concerns apply here. Considering all of these issues, the guidance of the Court of Appeals and an examination of all of the time entries of the Applicants’ spreadsheet, the following amounts of compensation are just and reasonable and commensurate with the benefit associated with the engagement of this complex Estate’s Personal Representative:

<i>Cozen:</i>	<i>\$70,692</i>
<i>Wheaton:</i>	<i>\$6,480</i>
<i>Bruntjen:</i>	<i>\$6,790</i>

Thus, important to the Hanson Dordell’s application is that three other applicants have already been awarded substantial fees (the above \$84,000 being in addition to an earlier award by this Court prior to the Court of Appeals’ remand) in respect to the selection of the Personal Representative. As noted above at pp. 15-17 supra, and in the guidance of the Court of Appeals and in the 2018 Order, where a number of interested person’s counsel provide services in respect to the same objective, there is a material impact of the assessment of benefit and the degree to which related fees are commensurate with the benefit. Of the \$9,874 sought by Hanson Dordell in respect to services respecting the selection of the Personal Representative, I have reduced the request by 25%, awarding \$7,405.⁴⁰

2. General

Here Hanson Dordell seeks fees for its services largely opposing fee requests of counsel to other heirs. These oppositions were in part successful, although it is unknown the degree to which the Court relied on such oppositions (compared to doing its fee review independent of input from opposing counsel). Moreover, while these services may have operated as a check on the fee requests in respect to the Court, the Court’s award of fees was remanded on an appeal from those whose fees Hanson Dordell opposed. On remand, I determined the fees, and as noted by Hanson Dordell, I awarded additional amounts, and the services of Hanson Dordell were not involved in my work. In addition, it is assumed that fee requests by interested persons would be, where unwarranted, opposed by counsel

⁴⁰ The award may have been less had Hanson Dordell’s request been measured along with that of the other three firms seeking fees for comparable services. So while I cannot assume the full fees of four firms working on the selection of the Personal Representative are commensurate with the benefit yielded by the work of one, or two or three—there being no showing of any incremental benefit from any one firm’s work, I nonetheless appreciate the value to the Estate of all of the heirs being comfortable with the selection of the Personal Representative. Accordingly, I have found that each of their lawyers did provide some incremental benefit respecting the agreement of their particular heir client.

to the estate administrator, making less important the efforts of one heir's counsel opposing the fees of other heir's counsel. If each heir's counsel opposed the request for fees from all other heirs' counsel in something of a circular firing squad, and sought fees from the Estate in doing so, questions concerning the benefit from such services to the Estate as a whole are obvious.

Nonetheless, in respect to the earlier fee requests opposed by Hanson Dordell, the estate administrator was not an active litigant, leaving most of the dispute to heirs' counsel—and Hanson Dordell's services constituted the prominent opposition to the subject earlier fee requests which undoubtedly had some award-reducing benefit to the Estate. Moreover, Hanson Dordell provided services on appeal, resulting in the Court of Appeals Decision guiding my last award on remand and the fee requests here—such services thereby contributing to a benefit in respect such last award and guidance in the applications here. Moreover, I note that Hanson Dordell was acting for three heirs—thereby being a key voice in opposing the fees of three law firms representing two heirs, and that Hanson Dordell's hourly rates are materially less than the hourly rates of those whose fees Hanson Dordell opposed. For these reasons and those described above, in the 2018 Order and in Mr. Sayers' May 8, 2019 affidavit, I am awarding some of the Hanson Dordell fee request. I also note, however, that Hanson Dordell's services involved five lawyer timekeepers, a number which, given the non-complex nature of these earlier fee oppositions, is unreasonably excessive.⁴¹ I have reviewed all of the time entries and the related affidavit, assessed the degree to which I found there was excessive time/timekeepers, and assessed the degree to which the subject services successfully contributed to a benefit and have concluded that of the \$27,578 requested, that Hanson Dordell be awarded \$24,820.⁴²

I. Costs of Cozen

Cozen has failed to show how the \$28,458 of costs contributed to a benefit of the Estate, and the enumeration of costs largely fail to link any one cost to services providing a benefit, to say nothing about a showing of how any such cost was “commensurate.” However, it did not seem just to make no award of costs, and it seemed reasonable to assume that part of these costs were incurred in respect to services sought about which Cozen claimed a benefit. As I have awarded Cozen some 45% of its requested fees for services found to have contributing to a benefit and to be just and reasonable, it seems fair and reasonable to assume 45% of the attendant costs accommodated those services and

⁴¹ I have some first-hand experience and birds-eye view in this regard, as I reviewed these same fee requests on remand, held a hearing on the same, analyzed the Court of Appeals Decision and issued an award and lengthy memorandum, all of which was done without any timekeepers beyond myself, and for a total fee materially less than requested here.

⁴² The reduction is somewhat comparable to that utilized when I found other Applicant law firms' services involved an unreasonably excessive number of time-keepers, reducing for instance Cozen's fees by 10%.

should be treated comparably. Any other cost-by-cost analysis would not be cost effective, and accordingly, \$12,806 of costs have been awarded.

J. Other: General, Updating Clients, Remanded Fees, Etc.

As to other categories of services beyond those described above, I have found that the Applicants have failed to prove the requirements of the statute--failed to prove the services contributed to the benefit of the estate, and/or how the related fees were commensurate with any benefit, and/or how such fees were just and reasonable. A word about the request for services in the "remanded fee" category—which has been sought by a minority of the Applicants. This somewhat extreme claim for fees on fees appears to be contrary to Minnesota estate law. See discussion *In re Estate of Bush* 230 N.W.2d 33 (1975).

And under the controlling statute, it is impossible to see how fees for time spent to obtain an award of fees from the Estate (or take money from the Estate) or a greater award through an appeal of this Court's award (to take more money from the Estate), could possibly benefit the Estate as a whole, as opposed to benefitting the lawyer or client involved. And as discussed above, these kinds of awards become very disparate between interested persons having no counsel or counsel whose services and efforts were more moderate or restrained. Notable in this regard is that four of the six applicants have not made any such claim. Plainly one heir should not be picking up the fees of another heir unless those fees are truly in respect to services providing a benefit to the Estate as a whole—a benefit which ultimately inures to all the heirs. Services for the award of fees to a given heir's lawyer does not yield such benefits.⁴³

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⁴³ All experienced lawyers have spent hours doing monthly billing, making sure the time is correct, looking for areas of excess, etc., and would not presume to bill the client for such time, as the time is not the practice of law in the service of the client, no matter how important the process by which lawyers get paid. Presumably billing processes of lawyers and the non-professionals are built into hourly rates and fees. And while the processing of fee applications under the statute is admittedly more time consuming given the obligatory "benefit" and "commensurate" elements, that simply is the price of seeking fees from the Estate rather than the typical obligor, the client. (Seeking fees from the Estate involves a direct benefit to the client who (or whose distributive share of an estate) otherwise would be exposed to the fees of his or her own lawyer, and to the extent different heir clients have not used the services of a lawyer or whose use has been much more moderate than other heirs, the former of course would finance the latter. In short, any award of fees on fees is a benefit to the applicant heir and a cost to the non-applicant heir, and in no event a benefit to the Estate.)

EXHIBIT A

STATE OF MINNESOTA
COUNTY OF CARVER

DISTRICT COURT
PROBATE DIVISION
FIRST JUDICIAL DISTRICT

In Re:

Court File No. 10-PR-16-46

Estate of Prince Rogers Nelson,
Decedent.

Order: Procedure for Fee Applications

The above matter has been referred to the undersigned as a Master pursuant to Rule 53 of the Minnesota Rules of Civil Procedure and this Court's orders of June 5, 2018 and March 7, 2019, which orders provide that the undersigned adopt procedures and conduct conferences and hearings as deemed necessary to hear and decide the fee applications and related issues. Heirs' attorneys Cozen O'Connor, Hanson Dordell, Justin Bruntjen, Frank Wheaton, J. Selmer Law/White, Wiggins and Barnes ("Applicants") have made applications for an award of attorney fees and costs for periods from February 1, 2018 through December 31, 2018, pursuant to Minn. Stat. section 524.3-720. These applications are before the undersigned pursuant to the above referenced orders.

As the Applicants have noted, payments by the Estate for services on behalf of an interested person are allowable only if they contribute to the benefit of the Estate as distinguished from the personal benefit of the interested person. Accordingly, as was the case last year, it is important that the undersigned understand the categories of services which each Applicant can affirm, by way of affidavit, so contributed.

Applicants the Cozen firm and Mr. Bruntjen have provided such a list of categories which are essentially the following: (1) Entertainment Deals; (2) Paisley Park; (3) Determination of Heirs; (4) Selection of Personal Representative; (5) Legislation; (6) the Tribute Concert; (7) Special Administrators Accounting, Discharge and Fees; (8) Appointment of a Second Special Administrator; (9) Discharge of Comerica as Personal Representative; (10) Updating clients, filing, research and court appearances; and (11) General. Such applicants have limited their time entries for which fees are requested to each of these categories, and have provided related groupings of such time entrees by such categories.

The applications of Mr. Wheaton, and those of J. Selmer Law/White Wiggins & Barnes, appear to seek approval of fees for all services during given time periods, without segregating the time entries associated solely with categories of services they affirm contributed to the benefit of the Estate. The application of Hansen Dordell is unclear as to time entries segregated solely for such categories or services.⁴⁴

Finally, Comerica's position is that only the following services subject to the applications contributed to a benefit of the Estate: (1) determining heirship; (2) rescission of the UMG agreement; (3) opposing the removal of Comerica as PR; and (4) objecting to the conduct and compensation associated with Jobu Presents, Koppelman and McMillan and engagement/work of Second Special Administrator. No determination has been made as to Comerica's position, which will be considered.

⁴⁴ The Hansen Dordell application references fee statements and it is unclear from the submission whether the redactions on such statements are in respect to fees not contributing to a benefit, as stated in the submission, or are in respect to time entries about which some element of confidential *in camera* treatment is afforded. Regardless, the order here should provide the necessary submission for the undersigned to consider the Hansen Dordell application.

In light of the above, the undersigned requests the parties' views as to the need for a hearing, and in the meantime enters the following Procedure Orders:

1. On or before May 24, 2019, applicants Hansen Dordell, J. Selmer Law/White Wiggins & Barnes, and Mr. Wheaton, shall provide to the undersigned and the parties hereto affidavits from a person with first-hand knowledge, which affidavit shall: (a) set out categories of services subject to the application which such person affirms are services which contributed to the benefit of the Estate, stating with sufficient precision and detail how such services so contributed and how the related fees are commensurate with such contribution; and (b) attaching to the affidavit such time entries/charges (un-redacted) and grouped by such categories of service which so contributed.
2. On or before May 24, 2019, all Applicants shall provide to the undersigned, and the parties hereto, an affidavit from a person with first-hand knowledge, which affidavit references and attaches the actual original time entries for services contributing to the benefit of the Estate in respect to (a) services in furtherance of determining heirship; (2) services in furtherance of rescinding the UMG agreement; (3) services opposing the removal of Comerica as PR; and (4) services in objecting to the conduct and compensation associated with Jobu Presents, Koppelman and McMillan, and the engagement/work of Second Special Administrator. On or before such date, all Applicants, to the extent they request fees for services other than those described in this paragraph and have not done so in respect to paragraph 1 above, shall provide the undersigned and the parties hereto an affidavit setting out in detail why services beyond such services have contributed to the benefit of the estate and how the related fees are commensurate to such contribution.
3. On or before May 24, 2019, all Applicants shall provide to the undersigned and the parties hereto, by email attachments, copies of their submissions to the Court which submissions were in furtherance of the services they have affirmed contributed to the benefit of the Estate.
4. On or before May 24, 2019, Comerica's counsel shall provide to the undersigned and the parties a brief description (including time periods) of the work of the Second Special Administrator, and the present status in respect to such work.

Dated: May 4, 2019

Richard B. Solum

Master

EXHIBIT B

From: rick solum <solum.rick@dorseyalumni.com>
Date: Tuesday, June 11, 2019 at 5:30 PM
To: "Cassioppi, Joseph" <JCassioppi@fredlaw.com>, "Silton, Steve" <SSilton@cozen.com>, "Justin Bruntjen (justin@b2lawyers.com)" <justin@b2lawyers.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "Prince Estate - Marc M. Berg (mberg@jselmerlaw.com)" <mberg@jselmerlaw.com>, Randall Sayers <rsayers@hansendordell.com>
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Friends,

I have come up for air from a couple of major matters, and am starting to dive into your applications and submissions. In the procedural order, I asked for your views concerning the need for a hearing. Might you all give me your thoughts by the end of this week. If any of you wish a hearing, I am inclined to hold one—for say a half day sometime in the next few weeks. And anyone from out of town will be invited to attend by conference phone as was done in connection with my last effort at Prince Estate fee applications.

In the meantime, I will begin the effort associated with about 10 inches of material—so it is likely I will need several weeks to get out an order as I have two arbitrations and a number of mediations on my plate during the next many weeks.

Regards,

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: rick solum <solum.rick@dorseyalumni.com>
Date: Thursday, June 20, 2019 at 9:43 AM
To: Asa Weston <weston@westonlawmn.com>
Cc: "justin@b2lawyers.com" <justin@b2lawyers.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>, "SSilton@cozen.com" <SSilton@cozen.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, Kennedy Barnes <kbarnes@wwbllp.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>
Subject: Re: Estate of Prince Nelson Attorney Fee Matters

Thanks for letting me know.

All, I have not heard from anyone wishing a hearing, so absent hearing from anyone asking for a hearing (which would be granted), I will proceed without one. I am in the middle of an arbitration, so I will not be able to turn to the fee applications for a week or 10 days. Given the large volume of material received from the parties—notably from Cozen, I am accumulating a few additional questions for counsel.

Regards,

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)

From: "Solum.Rick@dorseyalumni.com" <Solum.Rick@dorseyalumni.com>
Date: Friday, July 5, 2019 at 10:03 AM

To: "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, Kennedy Barnes <kbarnes@wwbllp.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>
Cc: "SSilton@cozen.com" <SSilton@cozen.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Counsel,

Because of a medical issue which had me in the ER for two days and some additional recovery, I have fallen behind somewhat, but presently I am deep into the fee applications, which along with all the pleadings submitted in connection with the time entries, are very voluminous. I will have a few additional inquiries from time to time over the next couple weeks as I finalize my work:

To all: I have indicated that I would hold a hearing if any of the applicants wanted one. I received no requests for the same, so I am assuming that the matters will be submitted on the written submissions. If anyone wants a hearing, please let me know by noon this coming Wednesday.

Thanks everyone.

Richard B. Solum

EXHIBIT C

From: rick solum <solum.rick@dorseyalumni.com>
Date: Sunday, June 30, 2019 at 3:20 PM
To: "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "Marc Berg (mberg@jselmerlaw.com)" <mberg@jselmerlaw.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, Randall Sayers <rsayers@hansendordell.com>, "weston@westonlawmn.com" <weston@westonlawmn.com>, "Steven Silton (ssilton@cozen.com)" <[SSilton@cozen.com](mailto:ssilton@cozen.com)>, Justin Bruntjen <justin@b2lawyers.com>
Cc: Joseph Cassioppi <JCassioppi@fredlaw.com>
Subject: Re: Estate of Prince Nelson Attorney Fee Matters

Thank-you for the note. I am simply giving the applicants an opportunity to respond to the PR's position relative to post January 2017 services in respect to entertainment deals. As noted, if any applicant made submissions providing advice or input as to entertainment deals (whether by way of letter, email, pleading or the like) made to the PR or to the Court during any of the period in which the applicant seeks fees, please forward copies to me. Or if any applicant provided such advice or input to the PR or to the Court by way of direct meeting or telephone communications, please provide to me the date of the subject time entry which you have provided. Thanks again.

Richard B. Solum
 Minn. District Court Judge (ret.)
 Dorsey & Whitney Partner (ret.)
 2950 Dean Parkway, #2502 (home)
 Minneapolis, MN. 55416
 4701 Via Del Corso Ln, #9-402
 Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
 612-205-5913 (cell)

From: "Frank K. Wheaton" <fkwheaton@gmail.com>
Reply-To: "fkwheaton@gmail.com" <fkwheaton@gmail.com>
Date: Sunday, June 30, 2019 at 2:49 PM
To: rick solum <solum.rick@dorseyalumni.com>
Cc: "Steven Silton (ssilton@cozen.com)" <[SSilton@cozen.com](mailto:ssilton@cozen.com)>, "weston@westonlawmn.com" <weston@westonlawmn.com>, Justin Bruntjen <justin@b2lawyers.com>, "Marc Berg (mberg@jselmerlaw.com)" <mberg@jselmerlaw.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, Randall Sayers <rsayers@hansendordell.com>, Joseph Cassioppi <JCassioppi@fredlaw.com>
Subject: Re: Estate of Prince Nelson Attorney Fee Matters

Dear Judge Solum,

Respectfully, I am somewhat unfairly surprised and taken aback at the assertions made by Comerica. In a very humble and respectful way and at the risk of sounding immodest, I was one of the first attorneys hired by a member of the family of beneficiaries. Less than two days after Prince Rogers Nelson passed away, Alfred Jackson hired me as his sole legal representative. About a week later, I hired Attorney Justin Bruntjen as my local counsel. Together, Mr. Bruntjen and I performed innumerable hours of service to the estate and to Mr. Jackson. There are hours of service we provided that were never submitted to the estate or Mr. Jackson. There were travel expenses and hotel expenses that have not been paid.

When Messrs. Ken Abdo, Bob Labate and I were appointed by the court and the prior Special Administrator to provide expert entertainment counsel to the collective heirs' counsel, the three of us worked diligently for many hours above and beyond the call of duty to insure that matters were discussed, negotiated and performed on behalf of the heirs' counsel. Of course, we had to duplicate our efforts many times when we included all heirs' counsel for further discussion and, in many instances, drafting responses, briefs and agreements on behalf of the estate and beneficiaries of the estate. When Mr. Abdo left in November 2016, I believe, Mr. Labate and I continued to work in an almost nonstop manner to keep up with the progress of the contracts in discussion, agreements and the like on behalf of the estate. Our work did not stop. When Mr. Labate left sometime around the first of the next year, I continued to communicate with the Special Administrator and even submitted confidential projects to the Special Administrator after the departure of

Messrs. Abdo and Labate. Documentary evidence will support my position of the magnitude of this project that was submitted to a member of the Comerica team.

The invoices submitted by me from the term of February 1, 2017 through March 17, 2017 are a true reflection of the hours and time I spent on Prince Rogers Nelson Estate matters, all matters that were for the benefit of the estate. Having been one of the first attorneys hired by one of the beneficiaries of the estate, having worked closely with the first Special Administrator through the concert submissions for television and all, having put in hours and hours without billing almost a year before the appointment of the current Special Administrator, I am tremendously surprised and disappointed that Comerica would devalue and minimize the hours I provided above and beyond those reported between February 1 and March 17, 2019. It is not only incorrect, it is hurtful to all of us that sacrificed more than the hours will ever reflect based on our passion and commitment to the estate and to our client(s).

Thank you, Judge Solum, for your consideration of the enclosed.

Sincerely,

Frank K. Wheaton, Esq.

On Sun, Jun 30, 2019 at 9:44 AM <Solum.Rick@dorseyalumni.com> wrote:
Friends,

I am relatively deep into the fee applications and have a couple questions:

I see on some of the time entries initials or names of timekeepers with whom I am not familiar. Can each of you identify by name and role those timekeepers which are not self-evident.

2. Entertainment: Comerica appears to assert that from and after its February 2017 appointment, it had the exclusive role and responsibility in negotiating any entertainment deals, that Mr. Wheaton no longer occupied an entertainment advisory role, and that other than services in respect to or in furtherance of the UMG rescission issues, no services in respect to entertainment deals contributed any benefit to the Estate. In this regard, with respect to any firm seeking fees in respect generally to Entertainment, did any applicant provide any written input to the Court or to the Special Administrator or the PR in respect to improving deal terms, and if so can you provide to me copies of emails or other communications evidencing such input? If any of the applicants did so through telephone or direct meeting, can you identify the time entry which describes the same.

I have been somewhat underwater on an arbitration, and a couple unexpected days in the ER last week has also put me back. My apologies for the time this is taking. Hope to finish up over the next couple weeks.

Thx

Richard B. Solum

EXHIBIT D

From: rick solum <solum.rick@dorseyalumni.com>

Date: Thursday, July 11, 2019 at 9:31 PM

To: Justin Bruntjen <justin@b2lawyers.com>, "Silton, Steve" <SSilton@cozen.com>, "Dhanesri, Lachmie" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>

Cc: "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Thank both of you—the procedure outlined below is fine. Let's assume, in respect to entertainment deals, I will have any evidence of any applicant's input to or communication with the Personal Representative by noon next Monday. And given the submissions of some of the applicants taking issue with the PR's views, I would like a response from the PR by noon next Wednesday, at which time I will assume the issues concerning how services for "entertainment" contributed a benefit, are submitted. Thx all.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: Justin Bruntjen <justin@b2lawyers.com>

Date: Thursday, July 11, 2019 at 3:36 PM

To: "Silton, Steve" <SSilton@cozen.com>, rick solum <solum.rick@dorseyalumni.com>, "Dhanesri, Lachmie" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>

Cc: "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Judge Solum

If Mr. Silton's request is acceptable to you I will get you and Mr. Cassioppi a copy of the emails from the Estate and myself regarding fees incurred for entertainment hopefully by tomorrow afternoon.

Thank you and let me know if you would like any other information.

Truly,

Justin Bruntjen
Attorney at Law
501 Carlson Parkway #529
Minnetonka, MN 55305
612-242-6313

From: Silton, Steve <SSilton@cozen.com>
Sent: Thursday, July 11, 2019 2:46:53 PM
To: Solum.Rick@dorseyalumni.com; Justin Bruntjen; Dhanesri, Lachmie; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: fkwheaton@gmail.com; rsayers@hansendordell.com; jsanchez@wwbllp.com

Subject: RE: [EXTERNAL] Re: Prince Attorney Fees

Rick:

We did not include the totality of the written communications. We are in the process of compiling and will forward the emails electronically (with a courtesy hard copy to you), with an electronic copy to Joe Cassioppi. Due to the confidential Estate information contained therein, I do not intend on copying any other party. Please let me know if you desire another procedure.

It should be noted, that while there will be a large quantity of communications, at the onset of Comerica's tenure, much of the communication was done in person or over the phone. This was due, partially to concerns regarding Londell McMillan, and his advisees, getting improper access to Estate information, as well as a general good working relationship between my clients and Comerica that did not require written confirmation of the communication.

Truly,

Steve



Steve Silton
Member | Cozen O'Connor
 33 South 6th Street, Suite 3800 | Minneapolis, MN 55402
 P: 612-260-9003 F: 612-260-9083
[Email](#) | [Bio](#) | [LinkedIn](#) | [Map](#) | cozen.com

From: Solum.Rick@dorseyalumni.com <Solum.Rick@dorseyalumni.com>
Sent: Thursday, July 11, 2019 11:18 AM
To: justin@b2lawyers.com; Dhanesri, Lachmie <L.Dhanesri@cozen.com>; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: Silton, Steve <SSilton@cozen.com>; fkwheaton@gmail.com; rsayers@hansendordell.com; jsanchez@wwbllp.com
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

I am assuming that any of you seeking fees in respect to services benefiting the Estate relative to entertainment deals, have provided to me copies of all documents, emails or submissions to the Personal Representative or the Court relative to entertainment deals. Thank you.

Richard B. Solum
 Minn. District Court Judge (ret.)
 Dorsey & Whitney Partner (ret.)
 2950 Dean Parkway, #2502 (home)
 Minneapolis, MN. 55416
 4701 Via Del Corso Ln, #9-402
 Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
 612-205-5913 (cell)

From: Justin Bruntjen <justin@b2lawyers.com>
Date: Thursday, July 11, 2019 at 10:51 AM
To: "Dhanesri, Lachmie" <L.Dhanesri@cozen.com>, Kennedy Barnes <kbarnes@wwbllp.com>, rick solum <solum.rick@dorseyalumni.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>

Cc: "Silton, Steve" <SSilton@cozen.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Judge Solum,

Attached please find my letter in response to your June 30 email.

Justin Bruntjen
Attorney at Law
501 Carlson Parkway #529
Minnetonka, MN 55305
612-242-6313

From: Dhanesri, Lachmie <L.Dhanesri@cozen.com>

Sent: Wednesday, July 10, 2019 3:49:29 PM

To: Kennedy

Barnes; Solum.Rick@dorseyalumni.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com

Cc: Silton, Steve; Justin Bruntjen; fkwheaton@gmail.com; rsayers@hansendordell.com; Jessica Sanchez

Subject: RE: [EXTERNAL] Re: Prince Attorney Fees

Good Afternoon Judge Solum,

Attached is the response to your email dated June 30th, 2019 requesting a written input regarding our fee request pertaining to Entertainment deals. Please let me know if you have any questions.

Thank you,
-Lachmie



Lachmie Dhanesri
Legal Secretary | Cozen O'Connor
33 South 6th Street, Suite 3800 | Minneapolis, MN 55402
P: 612-260-9039 F: 612-260-9080
[Email](#) | [Map](#) | cozen.com

From: Kennedy Barnes <kbarnes@wwbllp.com>

Sent: Wednesday, July 10, 2019 2:59 PM

To: Solum.Rick@dorseyalumni.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com

Cc: Silton, Steve

<SSilton@cozen.com>; justin@b2lawyers.com; fkwheaton@gmail.com; rsayers@hansendordell.com; Jessica Sanchez <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Justice Solum:

Please see attached letter and documents in response to your email below.

Thank you.

Kennedy Barnes | Partner [WWB](#)

From: "Solum.Rick@dorseyalumni.com" <Solum.Rick@dorseyalumni.com>

Date: Friday, July 5, 2019 at 10:03 AM

To: "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, Kennedy Barnes <kbarnes@wwbllp.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>

Cc: "SSilton@cozen.com" <SSilton@cozen.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>,

"fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwblp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Counsel,

Because of a medical issue which had me in the ER for two days and some additional recovery, I have fallen behind somewhat, but presently I am deep into the fee applications, which along with all the pleadings submitted in connection with the time entries, are very voluminous. I will have a few additional inquiries from time to time over the next couple weeks as I finalize my work:

To all: I have indicated that I would hold a hearing if any of the applicants wanted one. I received no requests for the same, so I am assuming that the matters will be submitted on the written submissions. If anyone wants a hearing, please let me know by noon this coming Wednesday.

To Msrs Barnes, Berg and Cassioppi: I have a couple of inquiries concerning the below email and attachments, and would hope I might have answering submissions from by noon this coming Wednesday:

1. WWB states (paragraph 3 of the below attachment) that it filed objections to the “administrators” (Special Administrator, Second Special Administrator and Personal Representative) accountings or requests for discharge and briefs to the Court of Appeals. Perhaps I have overlooked something, but could you provide copies of any such submissions to the trial court or the Court of Appeals pursuant to the Order for Procedural, paragraph 3, along with a copy of any related orders. If there is a related matter pending before the Court of Appeals, might I be provided with a status.
2. If WWB filed any objections to Comerica’s petition for fees or accounting, can you by noon next Wednesday provide copies of the same to me as well, along with any related order or description of status.
3. Might Mr. Barnes and Mr. Cassioppi by noon next Wednesday provide in sufficient detail the benefits to the Estate which either of you assert did or did not result from the work associated with the Lythcott & Walker matter, and how the requested fees are commensurate with any such benefit.

Thanks everyone.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

EXHIBIT E

From: rick solum <solum.rick@dorseyalumni.com>
Date: Thursday, July 18, 2019 at 8:00 AM
To: "Silton, Steve" <[SSilton@cozen.com](mailto:ssilton@cozen.com)>, "justin@b2lawyers.com" <justin@b2lawyers.com>
Cc: "eunger@fredlaw.com" <eunger@fredlaw.com>, "jcassioppi@fredlaw.com" <jcassioppi@fredlaw.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>, "Dhanesri, Lachmie" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "jstahura@fredlaw.com" <jstahura@fredlaw.com>
Subject: Re: Prince Attorney Fees re Entertainment

Hi Steve, and thanks for the note,

Given the factual dispute, I am trying to provide every opportunity for the Applicants (largely Cozen and Bruntjen) to provide evidence of a benefit to the estate "from" the legal services about which fees are being requested. Again, a statutory basis I must deal with in making any award against the Estate is the following:

“. . . or when, and to the extent that, the services of an attorney for any interested person contribute to the benefit of the estate, as such, as distinguished from the personal benefit of such person, such attorney shall be paid such compensation from the estate as the court shall deem just and reasonable and commensurate with the benefit to the estate . . . from such services.

I have now suggested that you or Justin simply provide me whatever writings regarded as your best evidence of benefit to the estate "from" legal services about which a fee is being claimed. I am unfamiliar with any privilege issues which I leave to you and your clients, and if you wish to provide me a few writings which you view as the best evidence in these regards, I will review the same and then determine how, if necessary, the Personal Representative is able to be heard.

Your call of course.

Best,

Richard B. Solum
 Minn. District Court Judge (ret.)
 Dorsey & Whitney Partner (ret.)
 2950 Dean Parkway, #2502 (home)
 Minneapolis, MN. 55416
 4701 Via Del Corso Ln, #9-402
 Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
 612-205-5913 (cell)

From: "Silton, Steve" <[SSilton@cozen.com](mailto:ssilton@cozen.com)>
Date: Thursday, July 18, 2019 at 6:31 AM
To: rick solum <solum.rick@dorseyalumni.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>
Cc: "eunger@fredlaw.com" <eunger@fredlaw.com>, "jcassioppi@fredlaw.com" <jcassioppi@fredlaw.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>, "Dhanesri, Lachmie" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "jstahura@fredlaw.com" <jstahura@fredlaw.com>
Subject: Re: Prince Attorney Fees re Entertainment

Judge Solum:

We just provided you the written communication between Cozen and the PR related to entertainment deals. We did not provide the equally, maybe more, voluminous communications between Cozen and the entertainment advisors, the clients, other lawyers, etc. In our case, there will also be communications with Bob Labate, a court appointed entertainment advisor, who was essentially co-counsel for Omarr and Tyka after Tyka terminated Holland & Knight and retained Cozen.

We can provide those documents, but as Mr. Bruntjen indicates there is the issue of privilege. To alleviate that issues, we can cull the documents for any privilege, can provide a privilege log, or can provide the documents solely to your for in camera review. Do you have a preference.

As a logistical issue, I am out of the office this week in Canada fishing. They have satellite internet, but it has been intermittent at best. I will need at least until next Tuesday to provide this information depending on the desired format.

Truly,

Steve

On Wed, Jul 17, 2019 at 8:07 PM -0500, "Solum.Rick@dorseyalumni.com" <Solum.Rick@dorseyalumni.com> wrote:

Sure. Thx.

Sent from my iPhone

Rick Solum

On Jul 17, 2019, at 8:02 PM, Justin Bruntjen <justin@b2lawyers.com> wrote:

A lot of our communication was done between just the heirs counsel and the heir's representatives and then to the partners through the representatives I have to figure out what is confidential first but would you like those communications as well?

Thanks,

Justin Bruntjen
Attorney at Law
501 Carlson Parkway #529
Minnetonka, MN 55305
612-242-6313

From: Solum.Rick@dorseyalumni.com <Solum.Rick@dorseyalumni.com>

Sent: Wednesday, July 17, 2019 7:10:50 PM

To: Justin Bruntjen

<justin@b2lawyers.com>; EUnger@fredlaw.com <EUnger@fredlaw.com>; JCassioffi@fredlaw.com <JCassioffi@fredlaw.com>; SSilton@cozen.com <SSilton@cozen.com>; fkwheaton@gmail.com <fkwheaton@gmail.com>

Cc: rsayers@hansendordell.com <rsayers@hansendordell.com>; jsanchez@wwbllp.com <jsanchez@wwbllp.com>; L.Dhanesri@cozen.com <L.Dhanesri@cozen.com>; kbarnes@wwbllp.com <kbarnes@wwbllp.com>; mberg@jselmerlaw.com <mberg@jselmerlaw.com>; jselmer@jselmerlaw.com <jselmer@jselmerlaw.com>; jstahura@fredlaw.com <jstahura@fredlaw.com>

Subject: Re: Prince Attorney Fees re Entertainment

Thanks Justin, Can you direct me to the evidence (assuming it is among the writings you have provided to me) of communications or other writings related to the Netflix, Unipix and/or Sony deals. Thx again. I am trying to run to the ground a resolution of the factual differences between the Applicants and the Personal Representative. Thx

Richard B. Solum
Minn. District Court Judge (ret.)

Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com

From: Justin Bruntjen <justin@b2lawyers.com>
Date: Wednesday, July 17, 2019 at 6:26 PM
To: rick solum <solum.rick@dorseyalumni.com>, "EUnger@fredlaw.com" <EUnger@fredlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>, "SSilton@cozen.com" <SSilton@cozen.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>
Cc: "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>, "LDhanesri@cozen.com" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "jstahura@fredlaw.com" <jstahura@fredlaw.com>
Subject: Re: Prince Attorney Fees re Entertainment

Judge Solum,

In response to your questions please see below.

1. Consulting agreements were pretty typical in deals specifically Netflix, Unipix and I believe originally UMG. In regards to Sony we had a meeting with their executives to talk about potential perks but I was terminated before these actual perks could come to fruition.
2. The perks were provided equally to all the heirs through a pool.
3. In regards to Netflix deal Mr. Silton and I think were the only attorneys to negotiate these deals. I am not sure if the same is true for Unipix

In regards to what entertainment deals I feel I contributed the most work on I would say Netflix, Unipix, and the Sony deal. I had multiple conversations with representatives from Netflix as well as participated in the Unipix hearing and numerous meetings with all parties for the Sony deal.

If other counsel has any input as to my answers please don't hesitate to respond and let me know.

Thank you,

Justin Bruntjen
Attorney at Law
501 Carlson Parkway #529
Minnetonka, MN 55305
612-242-6313

From: Solum.Rick@dorseyalumni.com <Solum.Rick@dorseyalumni.com>
Sent: Wednesday, July 17, 2019 2:49:35 PM
To: EUnger@fredlaw.com <EUnger@fredlaw.com>; JCassioppi@fredlaw.com <JCassioppi@fredlaw.com>; SSilton@cozen.com <SSilton@cozen.com>; fkwheaton@gmail.com <fkwheaton@gmail.com>; Justin Bruntjen <justin@b2lawyers.com>
Cc: rsayers@hansendordell.com <rsayers@hansendordell.com>; jsanchez@wwbllp.com <jsanchez@wwbllp.com>; LDhanesri@cozen.com <LDhanesri@cozen.com>; kbarnes@wwbllp.com <kbarnes@wwbllp.com>; mberg@jselmerlaw.com <mberg@jselmerlaw.com>; jselmer@jselmerlaw.com <jselmer@jselmerlaw.com>; jstahura@fredlaw.com <jstahura@fredlaw.com>

Subject: Re: Prince Attorney Fees re Entertainment

Mssrs Cassioppi, Silton, Bruntjen and Wheaton,

As you know, I am doing my best to resolve the parties' differences relative to "Entertainment" services, which is why I have asked for the subject communications showing input from counsel to the PR, etc. I have now looked at every

email and other materials provided to me, including material respecting “consulting” fees and pools, as well as “perks,” and want to make sure I have given ample opportunity to be assisted in resolving the dispute. In this regard, I am asking both the PR’s counsel and the Applicants to provide to me today or tomorrow a representation as to the following:

1. Were “consulting” agreements with or “perks” to the heirs typical in most or many of the entertainment deals?
2. Were “consulting” agreements or “perks” generally provided to all the heirs equally through a pool, or were there times when fewer than all received “consulting” fees or “perks,” or where such fees or perks were not provided equally to all heirs?
3. Generally, did all of the counsel to individual heir(s) participate in negotiating “consulting” agreements or “perks,” or were they generally negotiated more by some but not all counsel to individual heirs(s)?

To Messrs Silton, Bruntjen and Wheaton, If each of you were asked to provide evidence of the two or three entertainment deals about which you as a lawyer provided the most input to improve upon or enhance the deal for the Estate as a whole (during the period in which you seek fees), can you direct me to such evidence. (I assume I have everything given all the materials evidencing input to the PR, but if not send to me promptly.)

Thx, and sorry to be a bother,—but I would like to get this right.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: "Unger, Emily" <EUnger@fredlaw.com>

Date: Wednesday, July 17, 2019 at 11:59 AM

To: rick solum <solum.rick@dorseyalumni.com>, "Cassioppi, Joseph" <JCassioppi@fredlaw.com>, "SSilton@cozen.com" <SSilton@cozen.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>

Cc: "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>, "LDhanesri@cozen.com" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "Stahura, Jan" <jstahura@fredlaw.com>

Subject: RE: Prince Attorney Fees re Entertainment

Judge Solum,

Attached please find Comerica’s response regarding the “entertainment” fees. We will also be filing this today.

Thanks,
Emily

Emily Unger
Fredrikson & Byron, P. A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402-1425
Direct: 612-492-7470
Main: 612-492-7000
Fax: 612-492-7077

From: Solum.Rick@dorseyalumni.com [<mailto:Solum.Rick@dorseyalumni.com>]
Sent: Wednesday, July 17, 2019 8:39 AM
To: Cassioppi, Joseph; SSilton@cozen.com; fkwheaton@gmail.com; justin@b2lawyers.com
Cc: rsayers@hansendordell.com; jsanchez@wwbllp.com; LDhanesri@cozen.com; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; Unger, Emily
Subject: Prince Attorney Fees re Entertainment

Thank-you for copying me on the below.

Here is the status of my requests relative to "entertainment" communications concerning Bruntjen, Cozen and Wheaton:

Bruntjen: On July 12, I received a large number of emails from Mr. Bruntjen.

Cozen: On July 10 I received a responsive letter from Mr. Silton taking issue with Comerica's position, and on July 11 an email from Mr. Silton with a large number of "entertainment" communications attached.

Wheaton: I have received a letter taking issue with Comerica's position, and a single email relating to Avila Brothers.

Mr. Wheaton has not provided to me the affidavit and grouping of time sheets provided by the procedure order. Mr. Wheaton, if you wish to provide that required by the procedure order below, please do so this week.

On or before May 24, 2019, applicants Hansen Dordell, J. Selmer Law/White Wiggins & Barnes, and Mr. Wheaton, shall provide to the undersigned and the parties hereto affidavits from a person with first-hand knowledge, which affidavit shall: (a) set out categories of services subject to the application which such person affirms are services which contributed to the benefit of the Estate, stating with sufficient precision and detail how such services so contributed and how the related fees are commensurate with such contribution; and (b) attaching to the affidavit such time entries/charges (un-redacted) and grouped by such categories of service which so contributed.

With respect to other services, I have materials from Hansen Dordell, and am awaiting Selmer/WWB submission relative to time entry groupings as requested of them earlier this week.

I will await Comerica's response today, as provided below.

Hopefully this will conclude the submissions and I will try to finish my work over the next couple weeks.

Regards,

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: "Cassioppi, Joseph" <JCassioppi@fredlaw.com>
Date: Wednesday, July 17, 2019 at 7:47 AM
To: "SSilton@cozen.com" <SSilton@cozen.com>
Cc: "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>, rick solum <solum.rick@dorseyalumni.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>, "LDhanesri@cozen.com" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "Unger, Emily" <EUnger@fredlaw.com>

Subject: RE: [EXTERNAL] Re: Prince Attorney Fees

Steve:

Unless I am missing something (or it got stuck in our filter or junk folder), It does not appear that we received anything from you by Monday. Did you (or someone from your office) neglect to copy me on the submission?

Joseph J. Cassioppi
Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402-1425
Direct Dial: 612.492.7414
Main Phone: 612.492.7000
Fax: 612.492.7077

From: Solum.Rick@dorseyalumni.com [<mailto:Solum.Rick@dorseyalumni.com>]
Sent: Thursday, July 11, 2019 9:32 PM
To: justin@b2lawyers.com; SSilton@cozen.com; LDhanesri@cozen.com; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; Cassioppi, Joseph
Cc: fkwheaton@gmail.com; rsayers@hansendordell.com; jsanchez@wwbllp.com
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Thank both of you—the procedure outlined below is fine. Let's assume, in respect to entertainment deals, I will have any evidence of any applicant's input to or communication with the Personal Representative by noon next Monday. And given the submissions of some of the applicants taking issue with the PR's views, I would like a response from the PR by noon next Wednesday, at which time I will assume the issues concerning how services for "entertainment" contributed a benefit, are submitted. Thx all.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: Justin Bruntjen <justin@b2lawyers.com>
Date: Thursday, July 11, 2019 at 3:36 PM
To: "Silton, Steve" <SSilton@cozen.com>, rick solum <solum.rick@dorseyalumni.com>, "Dhanesri, Lachmie" <LDhanesri@cozen.com>, "kbarnes@wwbllp.com" <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>
Cc: "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, "jsanchez@wwbllp.com" <jsanchez@wwbllp.com>
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Judge Solum

If Mr. Silton's request is acceptable to you I will get you and Mr. Cassioppi a copy of the emails from the Estate and myself regarding fees incurred for entertainment hopefully by tomorrow afternoon.

Thank you and let me know if you would like any other information.

Truly,

Justin Bruntjen
Attorney at Law
501 Carlson Parkway #529
Minnetonka, MN 55305
612-242-6313

From: Silton, Steve <SSilton@cozen.com>
Sent: Thursday, July 11, 2019 2:46:53 PM
To: Solum.Rick@dorseyalumni.com; Justin Bruntjen; Dhanesri, Lachmie; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: fkwheaton@gmail.com; rsayers@hansendordell.com; jsanchez@wwbllp.com
Subject: RE: [EXTERNAL] Re: Prince Attorney Fees

Rick:

We did not include the totality of the written communications. We are in the process of compiling and will forward the emails electronically (with a courtesy hard copy to you), with an electronic copy to Joe Cassioppi. Due to the confidential Estate information contained therein, I do not intend on copying any other party. Please let me know if you desire another procedure.

It should be noted, that while there will be a large quantity of communications, at the onset of Comerica's tenure, much of the communication was done in person or over the phone. This was due, partially to concerns regarding Londell McMillan, and his advisees, getting improper access to Estate information, as well as a general good working relationship between my clients and Comerica that did not require written confirmation of the communication.

Truly,

Steve

From: Solum.Rick@dorseyalumni.com <Solum.Rick@dorseyalumni.com>
Sent: Thursday, July 11, 2019 11:18 AM
To: justin@b2lawyers.com; Dhanesri, Lachmie <LDhanesri@cozen.com>; kbarnes@wwbllp.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: Silton, Steve <SSilton@cozen.com>; fkwheaton@gmail.com; rsayers@hansendordell.com; jsanchez@wwbllp.com
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

I am assuming that any of you seeking fees in respect to services benefiting the Estate relative to entertainment deals, have provided to me copies of all documents, emails or submissions to the Personal Representative or the Court relative to entertainment deals. Thank you.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
Bonita Springs, Fla. 34134
solum.rick@dorseyalumni.com
612-205-5913 (cell)

From: Justin Bruntjen <justin@b2lawyers.com>
Date: Thursday, July 11, 2019 at 10:51 AM
To: "Dhanesri, Lachmie" <LDhanesri@cozen.com>, Kennedy Barnes <kbarnes@wwbllp.com>, rick solum <solum.rick@dorseyalumni.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>,

"jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>
Cc: "Silton, Steve" <ssilton@cozen.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>,
 "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwbllp.com>
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Judge Solum,

Attached please find my letter in response to your June 30 email.

Justin Bruntjen
 Attorney at Law
 501 Carlson Parkway #529

Minnetonka, MN 55305

From: Dhanesri, Lachmie <LDhanesri@cozen.com>
Sent: Wednesday, July 10, 2019 3:49:29 PM
To: Kennedy
 Barnes; Solum.Rick@dorseyalumni.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: Silton, Steve; Justin Bruntjen; fkwheaton@gmail.com; rsayers@hansendordell.com; Jessica Sanchez
Subject: RE: [EXTERNAL] Re: Prince Attorney Fees

Good Afternoon Judge Solum,

Attached is the response to your email dated June 30th, 2019 requesting a written input regarding our fee request pertaining to Entertainment deals. Please let me know if you have any questions.

Thank you,
 -Lachmie



Lachmie Dhanesri
Legal Secretary | Cozen O'Connor
 33 South 6th Street, Suite 3800 | Minneapolis, MN 55402
 P: 612-260-9039 F: 612-260-9080
[Email](mailto:ldhanesri@cozen.com) | [Map](#) | cozen.com

From: Kennedy Barnes <kbarnes@wwbllp.com>
Sent: Wednesday, July 10, 2019 2:59 PM
To: Solum.Rick@dorseyalumni.com; mberg@jselmerlaw.com; jselmer@jselmerlaw.com; JCassioppi@fredlaw.com
Cc: Silton, Steve
 <ssilton@cozen.com>; justin@b2lawyers.com; fkwheaton@gmail.com; rsayers@hansendordell.com; Jessica Sanchez <jsanchez@wwbllp.com>
Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Justice Solum:

Please see attached letter and documents in response to your email below.

Thank you.

Kennedy Barnes | Partner

WWB

From: "Solum.Rick@dorseyalumni.com" <Solum.Rick@dorseyalumni.com>
Date: Friday, July 5, 2019 at 10:03 AM
To: "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>, Kennedy Barnes <kbarnes@wwbllp.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>
Cc: "SSilton@cozen.com" <SSilton@cozen.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwbllp.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Counsel,

Because of a medical issue which had me in the ER for two days and some additional recovery, I have fallen behind somewhat, but presently I am deep into the fee applications, which along with all the pleadings submitted in connection with the time entries, are very voluminous. I will have a few additional inquiries from time to time over the next couple weeks as I finalize my work:

To all: I have indicated that I would hold a hearing if any of the applicants wanted one. I received no requests for the same, so I am assuming that the matters will be submitted on the written submissions. If anyone wants a hearing, please let me know by noon this coming Wednesday.

To Messrs Barnes, Berg and Cassioppi: I have a couple of inquiries concerning the below email and attachments, and would hope I might have answering submissions from by noon this coming Wednesday:

1. WWB states (paragraph 3 of the below attachment) that it filed objections to the "administrators" (Special Administrator, Second Special Administrator and Personal Representative) accountings or requests for discharge and briefs to the Court of Appeals. Perhaps I have overlooked something, but could you provide copies of any such submissions to the trial court or the Court of Appeals pursuant to the Order for Procedural, paragraph 3, along with a copy of any related orders. If there is a related matter pending before the Court of Appeals, might I be provided with a status.
2. If WWB filed any objections to Comerica's petition for fees or accounting, can you by noon next Wednesday provide copies of the same to me as well, along with any related order or description of status.
3. Might Mr. Barnes and Mr. Cassioppi by noon next Wednesday provide in sufficient detail the benefits to the Estate which either of you assert did or did not result from the work associated with the Lythcott & Walker matter, and how the requested fees are commensurate with any such benefit.

Thanks everyone.

Richard B. Solum

EXHIBIT F

From: rick solum <solum.rick@dorseyalumni.com>

Date: Tuesday, July 16, 2019 at 1:13 PM

To: Kennedy Barnes <kbarnes@wwbllp.com>, "mberg@jselmerlaw.com" <mberg@jselmerlaw.com>, "jselmer@jselmerlaw.com" <jselmer@jselmerlaw.com>

Cc: "SSilton@cozen.com" <SSilton@cozen.com>, "justin@b2lawyers.com" <justin@b2lawyers.com>, "fkwheaton@gmail.com" <fkwheaton@gmail.com>, "rsayers@hansendordell.com" <rsayers@hansendordell.com>, Jessica Sanchez <jsanchez@wwbllp.com>, "JCassioppi@fredlaw.com" <JCassioppi@fredlaw.com>

Subject: Re: [EXTERNAL] Re: Prince Attorney Fees

Mssrs Barnes, Berg and Selmer,

I may be missing something as I have received so much paperwork in respect to the fee applications. In respect to your submissions, I have a number of time sheets, and a couple of affidavits, but do not seem to have what I need to connect the time entries (time and dollars) to such services that you affirm provided a benefit to the Estate.

Below in blue is an excerpt of my procedural order, with highlights relative to my needs. In short, I need the affidavit identifying the categories of services which you affirm were for the benefit of the estate as a whole as provided below, and attached to such affidavit the time entries **grouped** by such service categories you affirm were for such benefit. So for instance, if you contend that your work concerning Lythcott and Walker provided a benefit to the Estate (about which I concur), then I need you so state in an affidavit that references and attaches the grouped time entries which you affirm constituted such work—all so I can see the precise time sheets (time and fees claimed) in respect to such work, and so on. Time entries which cannot be affirmed to have been in furtherance of the state benefit should not be included.

(It would appear from what I glean from your submissions, you claim to have contributed to a benefit in respect to the work associated with Lythcott and Walker, and with challenging the discharge or permanent release of Bremer and/or Comerica. If these are the categories of services you affirm contributed to a benefit, then I need the time entries grouped by, but only in respect to, such services. Also, some of the time entries sent to me provide only the date and amount of time, but with no dollars—and of course I need all three.)

If you have provided to me this material in this form, my apologies, but I do not seem to have it, and would ask that you re-supply or newly supply the same, as the case may be—doing so before the end of this week.

Thank you.

The applications of Mr. Wheaton, and those of J. Selmer Law/White Wiggins & Barnes, appear to seek approval of fees for all services during given time periods, without segregating the time entries associated solely with categories of services they affirm contributed to the benefit of the Estate. The application of Hansen Dordell is unclear as to time entries segregated solely for such categories or services.^[1]

Finally, Comerica's position is that only the following services subject to the applications contributed to a benefit of the Estate: (1) determining heirship; (2) rescission of the UMG agreement; (3) opposing the removal of Comerica as PR; and (4) objecting to the conduct and compensation associated with Jobu Presents, Koppelman and McMillan and engagement/work of Second Special Administrator. No determination has been made as to Comerica's position, which will be considered.

In light of the above, the undersigned requests the parties' views as to the need for a hearing, and in the meantime enters the following Procedure Orders:

1. On or before May 24, 2019, applicants Hansen Dordell, J. Selmer Law/White Wiggins & Barnes, and Mr. Wheaton, shall provide to the undersigned and the parties hereto affidavits from a person with first-hand knowledge, which affidavit shall: (a) set out categories of services subject to the application which such person affirms are services which contributed to the benefit of the Estate, stating with sufficient precision and detail how such services so contributed and how the related fees are commensurate with such contribution; and (b) attaching to the affidavit such time entries/charges (un-redacted) and grouped by such categories of service which so contributed.
2. On or before May 24, 2019, all Applicants shall provide to the undersigned, and the parties hereto, an affidavit from a person with first-hand knowledge, which affidavit references and attaches the actual original time entries for services contributing to the benefit of the Estate in respect to (a) services in furtherance of determining heirship; (2) services in furtherance of rescinding the UMG agreement; (3) services opposing the removal of Comerica as PR; and (4) services in objecting to the conduct and compensation associated with Jobu Presents, Koppelman and McMillan, and the engagement/work of Second Special Administrator. On or before such date, all Applicants, to the extent they request fees for services other than those described in this paragraph and have not done so in respect to paragraph 1 above, shall provide the undersigned and the parties hereto an affidavit setting out in detail why services beyond such services have contributed to the benefit of the estate and how the related fees are commensurate to such contribution.
3. On or before May 24, 2019, all Applicants shall provide to the undersigned and the parties hereto, by email attachments, copies of their submissions to the Court which submissions were in furtherance of the services they have affirmed contributed to the benefit of the Estate.
4. On or before May 24, 2019, Comerica's counsel shall provide to the undersigned and the parties a brief description (including time periods) of the work of the Second Special Administrator, and the present status in respect to such work.

^[1]The Hansen Dordell application references fee statements and it is unclear from the submission whether the redactions on such statements are in respect to fees not contributing to a benefit, as stated in the submission, or are in respect to time entries about which some element of confidential *in camera* treatment is afforded. Regardless, the order here should provide the necessary submission for the undersigned to consider the Hansen Dordell application.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
2950 Dean Parkway, #2502 (home)
Minneapolis, MN. 55416
4701 Via Del Corso Ln, #9-402
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solum.rick@dorseyalumni.com
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EXHIBIT G

From: Solum.Rick@dorseyalumni.com [<mailto:Solum.Rick@dorseyalumni.com>]
Sent: Tuesday, May 28, 2019 9:58 AM
To: mberg@jselmerlaw.com; kbarnes@wwbllp.com; Cassioppi, Joseph
Cc: jsanchez@wwbllp.com; selmer@jselmerlaw.com; SSilton@cozen.com; rsayers@hansendordell.com; justin@b2lawyers.com
Subject: Fee Application in Prince Estate

Dear Mssrs Berg, Kennedy and Cassioppi,

As to service, I have not been an active practitioner for some time, and am not sure what the Court requires, and am uncertain of the interests of any other parties. As for me, I am content with your email service on those copied on your below email.

As to the fee application submissions, might I receive a response to the below items by June 3, 2019. Thank you.

Lythcott and Walker:

Mr. Kennedy, In your affidavit, you describe work done in respect to claimed confidentiality breaches by advisors Lythcott and Walker. I would like a supplemental affidavit concerning the relationship between Mssrs Lythcott and Walker and Mr. Jackson, such relationship between Lythcott/Walker and any other of the heirs, and/or any such relationship between Lythcott/Walker and the Estate generally, the nature of any confidentiality breach and how it harmed or had the potential to harm the Estate or all of the heirs compared to less than all of the heirs, the nature of any potential legal exposure to the Estate and corrective action now underway, and copies of any submissions you made to the court in respect to these issues and any related orders. Also, might your affidavit address with more precision how the work contributed to the benefit of the Estate and how the requested fees are commensurate with any benefit.

Mr. Cassioppi, this category of work in respect to Mssrs Lythcott and Walker are not within the categories of work Comerica claims benefitted the Estate. Can your provide an affidavit as to how such work did or did not benefit the Estate or all of the heirs (as compared to less than all of the heirs).

Objections Relative to Discharge/Accountings of Bremmer and Comerica:

Mr. Kennedy and Cassioppi: Please describe the present status of the objections to Comerica and any related orders, and the appeal respecting Bremmer, and how you see the work objecting to Bremmer to differ, if at all, from the work objecting to Comerica—relative to benefits to the Estate.

Submissions to the Court:

Mr. Kennedy and Berg: I assume what you have attached below constitutes all copies of the submissions to the Court from either of your firms during the time in question—which submissions you affirm contributed to the benefit of the Estate. Please provide copies of any other submissions if I am incorrect.

Thank you.

Richard B. Solum
Minn. District Court Judge (ret.)
Dorsey & Whitney Partner (ret.)
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