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**STATE OF MINNESOTA
IN COURT OF APPEALS
A17-0880**

In the Matter of the Estate of:
Prince Rogers Nelson, Decedent.

**Filed January 22, 2018
Affirmed in part, reversed in part, and remanded
Johnson, Judge**

Carver County District Court
File No. 10-PR-16-46

Thomas P. Kane, Steven H. Sifton, Cozen O'Connor, P.C., Minneapolis, Minnesota (for
appellant Cozen O'Connor)

Justin A. Bruntjen, JAB Legal, LLC, Minneapolis, Minnesota; and

Nicholas Granath, Seham, Seham, Meltz & Petersen, L.L.P., Minneapolis, Minnesota (for
appellant Justin A. Bruntjen)

Frank K. Wheaton (*pro hac vice*), Indianapolis, Indiana (*attorney pro se*)

Mark W. Greiner, Joseph J. Cassioppi, Frederickson & Byron, P.A., Minneapolis,
Minnesota (for respondent personal representative Comerica Bank & Trust, N.A.)

Randall W. Sayers, Nathaniel A. Dahl, Hansen, Dordell, Bradt, Odlaug & Bradt, P.L.L.P.,
St. Paul, Minnesota (for respondents Norrine Nelson, Sharon Nelson, and John R. Nelson)

Considered and decided by Ross, Presiding Judge; Johnson, Judge; and Bratvold,
Judge.

UNPUBLISHED OPINION**JOHNSON**, Judge

The district court in this matter has recognized six persons as the heirs of Prince Rogers Nelson. Attorneys representing two of the heirs asked the district court to approve compensation, using funds of the estate, for services they performed on behalf of their respective clients. The district court approved in part by approving total compensation of approximately \$400,000, which is roughly one-sixth of the amounts requested. The attorneys appeal, arguing that the district court erred by not approving additional compensation and by not making sufficient findings of fact. We conclude that the district court did not err by applying different standards to appellants' motions than the district court previously applied to the special administrator's motion for attorney fees. But we conclude that the district court erred by not making findings of fact or stating reasons for its decision that are sufficient to permit meaningful appellate review. Therefore, we affirm in part, reverse in part, and remand for further consideration.

FACTS

The decedent, commonly known as Prince, died on April 21, 2016, at the age of 57, in the midst of a widely celebrated career as a singer, songwriter, composer, instrumentalist, and music producer. He left no will. Four days after his death, a probate proceeding was commenced in the Carver County District Court. On April 27, 2016, the district court appointed Bremer Trust, N.A., to be the special administrator of the estate.

Shortly thereafter, numerous persons claimed to be Prince's heirs. In May 2017, the district court determined that the lawful heirs are Prince's six siblings: Omarr Baker,

Alfred Jackson, Sharon Nelson, Norrine Nelson, John Nelson, and Tyka Nelson. This court has affirmed the district court's heirship determinations to the extent that they have been appealed. *See In re Estate of Nelson*, 901 N.W.2d 234 (Minn. App. 2017) (affirming district court's denial as a matter of law of certain persons' motion for genetic testing), *review denied* (Minn. Nov. 28, 2017); *In re Estate of Nelson*, A16-2042, 2017 WL 3974316 (Minn. App. Sept. 11, 2017) (affirming district court's denial as a matter of law of certain persons' motion for heirship despite lack of genetic relationship), *review denied* (Minn. Nov. 28, 2017).

The record for this appeal is limited in scope, but it is apparent that Prince's estate is atypical because his commercial pursuits were relatively complex and he died with considerable financial assets. Accordingly, the responsibilities of the special administrator and the personal representative are greater than usual. For example, the record reveals that the special administrator has spent time on the following tasks, among others: finalizing and implementing certain entertainment deals, inventorying the estate's assets, working on licensing and merchandising issues associated with Paisley Park, reviewing other licensing and merchandising requests, and enforcing intellectual-property rights.

The record also reveals that the heirs have taken a keen interest in the work of the special administrator and have actively participated in the probate proceedings, with the assistance of their counsel. For example, the record reveals that attorneys representing heirs have spent time on the following tasks, among others: conducting briefing, discovery, and arguments on heirship claims; vetting candidates for appointment as personal representative; monitoring a bill that was pending in the state legislature; developing a

proposal for an official tribute concert; negotiating entertainment deals; and working on agreements concerning the Paisley Park Museum.

In February and March of 2017, attorneys representing two of the six heirs filed separate motions in the district court to request compensation for the services they have provided to their respective clients. First, the law firm Cozen O'Connor, P.C., which represents Baker, requested \$867,762 in attorney fees and costs for services its attorneys performed between June 23, 2016, and January 31, 2017. Second, Justin A. Bruntjen, who represents Jackson, requested \$510,317 in attorney fees and costs for services he performed between April 26, 2016, and January 31, 2017. Third, Frank K. Wheaton, who previously represented Jackson, requested \$1,051,636 in attorney fees and costs for services he performed between April 23, 2016, and January 31, 2017. The total amount requested was \$2,429,715.

Baker's and Jackson's attorneys argued to the district court that their services benefitted the estate. Three other heirs (Norrine Nelson, Sharon Nelson, and John R. Nelson) opposed the motions, arguing that the compensation sought is excessive given the amount of work completed, that the attorneys' services were duplicative of work performed by Bremer Trust, that the request was ambiguous, and that the attorneys' services did not benefit the estate. The special administrator did not take a position on the motions.

In April and May 2017, the district court ruled on the attorneys' motions in two orders. The district court granted the motions in part and denied them in part. In a memorandum attached to each order, the district court cited section 524.3-720 of the Minnesota Statutes and expressed the following reasons for its decisions:

In considering the requests for attorney fees, the Court has reviewed each firm's detailed invoices and approved only those fees and expenses which the Court deems to have contributed to the Estate as a whole, and not solely benefited any particular heir. Specifically, the Court has allowed fees for review of the long-form entertainment deals where counsel's ongoing involvement was court-ordered and clearly benefited the Estate. The Court has disallowed those fees associated with challenges to the Advisor Agreement, short-form entertainment deals recommended by the advisors, fees relating to proposed deals not included in the Court's Order filed October 6, 2016, and fees relating to Roc Nation litigation which the Court deems duplicative of the Special Administrator's and Personal Representative's efforts. Other fees, including fees relating to challenges to protocols, challenges to the Special Administrator's authority to initiate or continue litigation on behalf of the Estate, changes in representation, consultant fees directly benefiting heirs but not the Estate, and other matters not brought collectively by all non-excluded heirs, have been also denied.

Attached to the district court's orders were annotated copies of 159 pages of attorney invoices (68 pages submitted by Cozen O'Connor, 47 pages by Bruntjen, and 44 pages by Wheaton). In the margins, hand-written letter codes appear alongside time entries for which the court approved compensation. As the district court explained in its memoranda, the letter codes correspond to six issues for which heirs' attorneys provided services: "E" for services relating to entertainment deals, "PP" for services relating to Paisley Park, "H" for services relating to the determination of heirs, "PR" for services relating to the selection of a Personal Representative, "PA" for services relating to legislation, and "T" for services relating to a tribute concert. In its orders, the district court specified a sub-total of the fees allowed for each of the six categories of services for each law firm or attorney. The district court concluded that Cozen O'Connor is entitled to \$159,241 in compensation, that

Bruntjen is entitled to \$54,926 in compensation, and that Wheaton is entitled to \$188,820 in compensation. The district court ordered the special administrator to make payments to the attorneys from funds in the estate.¹

Cozen O'Connor, Bruntjen, and Wheaton appeal.

D E C I S I O N

Appellants argue that the district court erred to the extent that it denied their motions for compensation. Their arguments, which have been presented to this court in one joint brief, have three parts. First, appellants argue that the district court erred by misapplying the applicable statute. Second, they argue that the district court erred by not making findings of fact that are sufficient to justify its decision. And third, they argue that the district court erred by not treating their motions in the same manner that the district court treated a prior request of the special administrator for attorney fees. We will consider each of appellants' three arguments, after reviewing the applicable law.

A district court's authority to award compensation to attorneys from a decedent's estate springs from the following statute, which governs compensation both for attorneys

¹The district court also ruled on a fourth motion by allowing \$160,472 in compensation for the Holland & Knight law firm for services performed for Tyka Nelson between November 16, 2016, and February 28, 2017. No party has appealed from that part of the district court's order. We also note that the district court previously issued an order allowing \$341,441 in compensation for Holland & Knight for services performed for Tyka Nelson between September 26, 2016, and November 15, 2016; allowing \$274,600 in compensation for the Lommen Abdo law firm for services performed for Sharon Nelson, Norrine Nelson, and John Nelson between April 27, 2016, and November 10, 2016; and allowing \$166,754 in compensation for the Gray Plant Mooty law firm for services performed for Tyka Nelson between April 2016 and September 27, 2016.

for personal representatives and special administrators and attorneys for other interested persons:

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.

Minn. Stat. § 524.3-720 (2016).

Section 524.3-720 is a relatively uncommon statute in that it allows compensation for attorneys other than attorneys representing the estate. The Uniform Probate Code does not include such a provision. *See* Unif. Probate Code § 3-720 (Unif. Law Comm'n 2010). The Minnesota legislature adopted the Uniform Probate Code in 1974, *see* 1974 Minn. Laws ch. 442, at 1022-78, and amended its language the following year to provide for compensation for attorneys who represent other interested persons, 1975 Minn. Laws ch. 347, § 57, at 1053-54.

The plain language of the amended statute reveals that it allows compensation for attorneys representing interested persons in four circumstances: (1) if an “interested person

. . . successfully opposes the allowance of a will”; (2) if “after demand the personal representative refuses to prosecute or pursue a claim or asset of the estate . . . and any interested person . . . by a separate attorney prosecute[s] or pursue[s] and recover[s] such fund or asset for the benefit of the estate”; (3) if “a claim is made against the personal representative on behalf of the estate and any interested person . . . by a separate attorney prosecute[s] or pursue[s] and recover[s] such fund or asset for the benefit of the estate”; and (4) if “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.” *See* Minn. Stat. § 524.3-720. In the first circumstance, the interested person “is entitled to receive from the estate necessary expenses and disbursements including reasonable attorneys’ fees incurred.” *Id.* In the second, third, and fourth circumstances, the attorney representing an interested person “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.”² *Id.*

The supreme court never has interpreted or applied section 524.3-720. This court has done so in a precedential opinion concerning compensation for an interested person’s

²In its orders, the district court also quoted a five-factor test for resolving motions for attorney fees. *See* Minn. Stat. § 525.515(b) (2016). That five-factor test guides district courts in determining a fair and reasonable fee for “an attorney performing services *for the estate at the instance of the personal representative, guardian or conservator.*” *See* Minn. Stat. § 525.515(a) (emphasis added). That five-factor test also applies if an interested person asks the district court to review the fees of *an attorney performing services for the estate at the instance of the personal representative, guardian or conservator.* *See id.* But the five-factor test does not apply to a motion for compensation brought by an attorney for an interested person. *See id.*

attorney on only three occasions. First, in *In re Estate of Van Den Boom*, 590 N.W.2d 350 (Minn. App. 1999), *review denied* (Minn. May 26, 1999), we reversed the denial of compensation for the attorney representing an adult child of the decedent, who successfully prevented the personal representative from selling the decedent's homestead, in which the decedent's widow had been devised a life estate. *Id.* at 351-52, 354. We reasoned that the decedent's child had "acted for the benefit of the estate by keeping a major asset intact." *Id.* at 354. Second, in *In re Estate & Trust of Anderson*, 654 N.W.2d 682 (Minn. App. 2002), *review denied* (Minn. Feb. 26, 2003), we affirmed the denial of compensation for the attorney representing an interested person who unsuccessfully brought a lawsuit that might have benefitted the estate if it had been successful. *Id.* at 684-85, 689. Third, in *Gellert v. Egington*, 770 N.W.2d 190 (Minn. App. 2009), *review denied* (Minn. Oct. 20, 2009), we affirmed the grant of compensation for an attorney representing two persons who successfully sued to set aside their mother's conveyance of real property on the ground that she lacked capacity. *Id.* at 193-94, 197-98. We reasoned that the successful lawsuit benefitted the estate by increasing its value. *Id.* at 198.

In general, this court applies an abuse-of-discretion standard of review to a district court's ruling on compensation for an attorney for an interested person. *See Estate & Trust of Anderson*, 654 N.W.2d at 688. But we apply a *de novo* standard of review to the extent that the district court's ruling implicates the interpretation of a statute. *Gellert*, 770 N.W.2d at 196.

A.

Appellants first argue that the district court erred “by misapplying the standard for an award of attorneys’ fees pursuant to Minn. Stat. § 524.3-720.” Their argument has three sub-parts.

In the first sub-part, appellants argue that the district court misapplied the statute by “finding that the requested attorneys’ fees did not benefit the estate.” More specifically, appellants contend that the services they performed in their representation of Baker and Jackson benefited the estate by “preserv[ing] and increas[ing] the estate’s assets.” Appellants contend that they performed three types of services that benefitted the estate: (1) work that increased the value of the estate by improving the terms of entertainment deals; (2) work that prevented the estate from losing money or engaging in unnecessary spending; and (3) work that the special administrator declined to perform or that the personal representative believed was best performed by the heirs’ counsel.

In the second sub-part, appellants argue that the district court misapplied the statute by “denying attorneys’ fees performed related to ‘matters not brought collectively by all non-excluded heirs,’” which was language used by the district court in the memoranda accompanying its orders. Appellants contend that the district court inappropriately denied compensation for these services solely because such services were “not brought collectively by all non-excluded heirs.”

In the third sub-part, appellants argue that the district court misapplied the statute by “denying attorneys’ fees that benefitted [both] appellants *and* the estate.” Appellants acknowledge that they may not be compensated if only the heirs benefitted from their

services and the estate did not benefit. But they contend that they are eligible for compensation if both the heirs and the estate benefit from their services.

We will refrain from discussing these arguments further in light of our resolution of appellants' second argument.

B.

Appellants next argue that the district court erred by not making findings of fact that are sufficient to justify its ultimate decision. Appellants contend that the district court “merely concluded that appellants’ efforts and expenses” did not benefit the estate.

In light of the relative scarcity of caselaw interpreting section 524.3-720, there is no precedential authority concerning a district court’s obligation to make findings of fact or to state reasons when ruling on an interested person’s attorney’s motion for compensation in a probate case. Nonetheless, caselaw from other contexts suggests that a district court should make findings that allow for meaningful appellate review. *See, e.g., In re Commitment of Spicer*, 853 N.W.2d 803, 811 (Minn. App. 2014); *Metropolitan Sports Facilities Comm’n v. Minnesota Twins P’ship*, 638 N.W.2d 214, 220 (Minn. App. 2002), *review denied* (Minn. Feb. 4, 2002); *Stinson v. Clark Equip. Co.*, 473 N.W.2d 333, 337 (Minn. App. 1991), *review denied* (Minn. Sept. 13, 1991); *National Union Fire Ins. Co. v. Evanson*, 439 N.W.2d 394, 398-99 (Minn. App. 1989), *review denied* (Minn. July 12, 1989). The basic principle is that a district court must express its reasons for granting or denying a request for attorney fees in a manner that will allow an appellate court both to understand the district court’s rationale for its decision and to evaluate the correctness or incorrectness of that rationale.

For example, in *Becker v. Alloy Hardfacing & Engineering Co.*, 401 N.W.2d 655 (Minn. 1987), the supreme court reviewed an award of attorney fees and concluded that nothing in the record indicated “the court’s rationale” for the award. *Id.* at 661. Because the district court gave no reasons for its ruling, the supreme court was unable to determine whether the district court properly exercised its discretion. *Id.* The supreme court remanded the case to the district court with instructions to explain the reasons why attorney fees were not appropriate. *Id.* Similarly, this court has issued opinions illustrating that a district court must make findings or state reasons that are sufficient to show that an award of attorney fees is justified by the law and by the facts in the record. *See Geske v. Marcolina*, 624 N.W.2d 813, 816 (Minn. App. 2001); *Haefele v. Haefele*, 621 N.W.2d 758, 767 (Minn. App. 2001), *review denied* (Minn. Feb. 21, 2001).

This case is, as stated above, unusual. The attorneys seeking compensation submitted voluminous materials, which the district court dutifully reviewed, on a line-by-line basis. Given that the motions were supported by 159 pages of attorney invoices, each with typically 10 to 20 entries, the district court likely reviewed more than 2,000 individual time entries. The district court identified hundreds of time entries that it determined to be deserving of compensation. The district court also summarized the value of the compensable time entries by category (corresponding with the six issues identified above by letter codes) and by law firm or attorney. All of this demonstrates that the district court gave careful attention and consideration to the substance of the attorneys’ motions for compensation.

Nonetheless, questions remain concerning why the district court determined that some services or types of services were compensable and others were not. The district court's orders do not reveal why certain time entries were deemed compensable while seemingly similar or identical time entries were deemed not compensable, or why time entries of certain attorneys were deemed compensable while seemingly similar or identical time entries of other attorneys were deemed not compensable.

More importantly, this court is unable to discern the district court's reasons for many of the portions of its ruling that are being challenged in this appeal. In part A above, we have summarized appellants' arguments that the district court misapplied the applicable statute. *See supra* at 10-11. Although no error of law may appear on the face of the district court's orders, that may be due to a lack of explanation of the district court's reasons. In short, we do not know why the district court ruled as it did with respect to certain issues because the district court did not provide sufficient explanation. Respondents have made responsive arguments in an attempt to justify the district court's decision, but we do not know whether respondents' explanation is the reason that actually influenced the district court's decision.³

Consequently, we believe that the district court erred by not making sufficient findings of fact where findings are required and by not stating sufficient reasons for its discretionary decisionmaking. Accordingly, it is appropriate to remand the matter to the

³The district court's orders sufficiently explain why it approved compensation with respect to long-form entertainment deals. But the orders do not explain why the district court disapproved compensation with respect to other services.

district court for further findings of fact and additional statements of reasons that are responsive to the arguments summarized above in part A. We acknowledge that the statute and the existing caselaw provide relatively little guidance concerning the structure of an appropriate analysis and the factors that should be considered. Nonetheless, for purposes of this opinion, we make some suggestions below to guide the district court's reconsideration of appellants' motions.

First, the district court should consider the particular statutory basis of the services performed by an attorney for an interested person. As stated above, section 524.3-720 allows compensation for an interested person's attorney in four circumstances. *See supra* at 8-9. In three of those circumstances, the services of an interested person's attorney are not necessarily solicited by the estate. But in the second circumstance, an interested person's attorney performs services in lieu of an attorney for the estate. The distinction is significant because compensation for an interested person's attorney is more likely to be just and reasonable in the second circumstance than in the other three circumstances.

Second, to the extent that the heirs' attorneys have provided services in the second circumstance identified above,⁴ the district court should measure benefits in terms of the reasonable amount of attorney fees for the assumed tasks. Although section 525.515 does

⁴Appellants assert that they performed services of this type after the special administrator declined to oppose certain persons' heirship petitions and declined to take other actions to determine the heirs. It appears that such services are not within the plain language of the statute where it states, "if after demand the personal representative refuses to prosecute or pursue a claim or asset of the estate" *See* Minn. Stat. § 524.3-720. Nonetheless, appellants may argue that such services are of the fourth type and that they provided a direct benefit to the estate by reducing the fees incurred by counsel for the special administrator.

not govern, some of the factors listed there may be helpful to the district court's determination of compensation under section 524.3-720. *See* Minn. Stat. § 525.515(b)(1), (2), (3).

Third, to the extent that the heirs' attorneys have provided services in the first, third, and fourth circumstances identified above, the district court should make findings concerning the extent to which the estate benefitted from the services of all heirs' attorneys with respect to each of the six pre-existing categories of services that the district court identified by letter codes. 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. The district court also should make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible. *Cf.* Minn. Stat. § 525.515(b)(4). 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.

Fourth, the district court should consider whether any benefit to the estate also is a personal benefit to the heir whose law firm or attorney is responsible for the benefit and, if so, should quantify the heir's personal benefit. In determining whether an heir has received a personal benefit, the district court should not consider benefits to the heir that are derivative of benefits to the estate. Rather, the district court should consider personal benefits to the heir only if the heir has received a benefit directly and in a manner or amount that is not shared by all other heirs. If any such personal benefit exists, it should be

accounted for separately so that its proper effect on appellants' compensation may be ascertained.

Fifth, the district court should consider the big picture. The district court should consider the estimated value of the estate. *Cf.* Minn. Stat. § 525.515(b)(5). With that in mind, the district court should consider whether compensation paid to the heirs' attorneys for benefits to the estate is appropriate in light of the assets that are likely to be available to be distributed to the heirs. Likewise, the district court should consider whether compensation paid to the heirs' attorneys for benefits to the estate is appropriate in light of the fees paid to the special administrator and the personal representative and their attorneys and other agents.

We trust that the above-described analysis will allow the district court to focus on key concepts and thereby facilitate the process of providing appellants and respondents with reasons for its decision. We believe that the above-described analysis will promote judicial economy by allowing the district court to resolve the significant issues in a complex case with somewhat broader strokes, rather than with a more granular analysis. *Cf. In re Estate of Bush*, 304 Minn. 105, 230 N.W.2d 33 (1975). We leave to the district court's discretion questions concerning the means by which it considers these issues, such as whether to request supplemental submissions from the parties and whether to conduct any additional hearings.

C.

Appellants last argue that the district court erred by applying different criteria to their motions than the district court applied to prior motions of Bremer Trust for its attorney

fees. Appellants assert that the same standard should apply, and should be applied in like manner, on the ground that Bremer Trust's attorneys may be compensated only to the extent that their work benefits the estate. For that principle of law, appellants rely primarily on two opinions of this court. *See In re Estate of Evenson*, 505 N.W.2d 90, 91-92 (Minn. App. 1993); *In re Estate of Opsahl*, 448 N.W.2d 96, 102-03 (Minn. App. 1989) (discussing *In re Estate of Balafas*, 302 Minn. 512, 225 N.W.2d 539 (1975) (interpreting Minn. Stat. § 525.49 (1971), *repealed* 1975 Minn. Laws ch. 442, art. 8)).

In response, Comerica Bank & Trust argues primarily that the district court's ruling on the special administrator's prior motion is not within the scope of the appeal. Comerica Bank & Trust also argues that the special administrator's prior motion and appellants' motions were based on different statutes. *Compare* Minn. Stat. § 525.515 (authorizing compensation for "an attorney performing services for the estate at the instance of the personal representative"), *with* Minn. Stat. § 524.3-720 (authorizing compensation for attorneys for personal representative or other interested persons). Comerica Bank & Trust cites an opinion of this court that applied section 525.515 to an attorney for the personal representative and section 524.3-720 to an attorney for an interested person. *See Estate & Trust of Anderson*, 654 N.W.2d at 688-89. Comerica Bank & Trust argues further that the special administrator's attorney generally is entitled to compensation to an extent that is "just and reasonable," *see* Minn. Stat. § 525.515(a), and that, in some circumstances, the personal representative "is entitled to . . . necessary expenses and disbursements including reasonable attorneys' fees incurred," *see* Minn. Stat. § 524.3-720. The Nelson respondents make a similar responsive argument.

The district court issued orders on Bremer Trust's attorney-fee motions on October 28, 2016, November 4, 2016, and April 5, 2017. In the district court, some of the heirs opposed Bremer Trust's motions. Yet the heirs did not file a notice of appeal from the district court's orders. Consequently, the district court's rulings on Bremer Trust's motions are final. We agree with respondents that, because the district court's orders granting Bremer Trust's motions are not before the court in this appeal, we may not consider the district court's rulings on those motions when considering whether the district court erred in ruling on appellants' motions.

Thus, the district court did not err in its ruling on appellants' motions on the ground that it applied different criteria to their motions than the district court previously applied to Bremer Trust's attorney-fee motions.

Affirmed in part, reversed in part, and remanded.