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STATE OF MINNESOTA

COUNTY OF CARVER

DISTRICT COURT
FIRST JUDICIAL DISTRICT
PROBATE DIVISION

In Re:

Estate of Prince Rogers Nelson,
Decedent,

And

Tyka Nelson,

Petitioner.

Case Type: Special Administration
Court File No.: 10-PR-16-46
Judge: Kevin W. Eide

REDACTED

OMARR BAKER AND TYKA NELSON'S SUPPLEMENTAL OBJECTIONS TO FINAL ACCOUNT THROUGH 11/30/16, FINAL ACCOUNT FROM 12/1/16 THROUGH 12/31/16, AND PETITION FOR ORDER APPROVING ACCOUNTING, DISTRIBUTION OF ASSETS, AND DISCHARGE OF SPECIAL ADMINISTRATOR

INTRODUCTION

Omarr Baker and Tyka Nelson ("Objectants"), by and through their counsel, hereby bring these supplemental objections to the Petition of the Special Administrator, Bremer Trust, N.A. for Order Approving Accounting, Distribution of Assets, and Discharge of Special Administrator dated December 16, 2016.

The Special Administrator has been in this role since Prince Rogers Nelson's death in April 2016. It now seeks an order approving accounting, distribution of assets, and a discharge from liability. But substantial review and additional information is required before the Court may discharge the Special Administrator. First, as detailed below, the Special Administrator breached its fiduciary duty to the Estate by seriously mismanaging the Tribute. Second, the Special Administrator did not even provide its full accounting for the Court's review. There cannot and should not be a discharge of liability until these issues are resolved.

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Objectants therefore respectfully reiterate their Objections filed with the Court on January 11, 2017, assert these supplemental objections to the Special Administrator's Petition, and request the Court put these objections to a formal hearing before the Court.

FACTUAL BACKGROUND

Following Prince Rogers Nelson's death on April 21, 2016, Bremer Trust, N.A. was appointed as Special Administrator for the Estate ("Special Administrator" or "Bremer"). On December 16, 2016, the Special Administrator filed its Petition for Order Approving Accounting, Distribution of Assets, and Discharge of Special Administrator ("Petition"). On December 28, 2016, Judge Kevin W. Eide signed an order stating that any objections to the Petition must be filed with the Court prior to or raised at the hearing scheduled for January 12, 2017 at 10:30 a.m. ("January 12 Hearing").

It was not until January 3, 2017 that the Special Administrator provided a copy of the final account of the Special Administrator of the Decedent's estate (the "Estate"), through 11-30-16 (together with the "Stub Account" for the period 12/1/16 through 12/31/16, as that term is hereinafter defined, the "Final Account"). Upon receipt, Objectants requested from the Court an extension of 60 days to serve and file objections to the Petition in order to provide adequate time to review and consider the Final Account and to hire an accountant, if necessary, to analyze the Final Account and information related thereto.

After Objectants filed their motion for an extension, and just three days in advance of the January 12 Hearing, Objectants received a copy of the final account of Bremer Trust, N.A., as Special Administrator of the Estate, from 12/1/16 through 12/31/16 (the "Stub Account").

In the approximately one week between receiving the Final Account and the January 12 Hearing, Objectants worked quickly and efficiently to review the accounting. In advance of the

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hearing, Objectants filed their Objections to Final Account through 11/30/16, Final Account from 12/1/16 through 12/31/16, and Petition for Order Approving Accounting, Distribution of Assets, and Discharge of Special Administrator ("Initial Objections"). After the January 12 Hearing, Judge Eide signed an order stating that any additional objections to the Petition must be filed with the Court by January 19, 2017.

Objectants hereby submit these supplemental objections to the Special Administrator's Final Account through 11/30/16, Final Account from 12/1/16 through 12/31/16, and Petition for discharge. Objectants request the Court put their Initial Objections and these supplemental objections to a formal hearing.

ARGUMENTS & AUTHORITIES

A. The Court Should Reserve the Special Administrator's Discharge from Liability Until the Special Administrator Has Provided Its Full Accounting

At this stage, a discharge of the Special Administrator is procedurally unnecessary and premature. It is not necessary to grant a discharge at this stage, and it is especially not appropriate when valuations of the assets of the Estate are not complete.

1. The Court May Terminate the Special Administrator's Appointment before a Discharge from Liability

Minnesota Statutes § 524.3-608 provides that termination of appointment of a personal representative is not synonymous with a discharge of liability:

> Termination ends the right and power pertaining to the office of personal representative as conferred by this chapter or any will, except that a personal representative, at any time prior to distribution or until restrained or enjoined by court order, may perform acts necessary to protect the estate and may deliver the assets to a successor representative. **Termination does *not* discharge a personal representative from liability** for transactions or omissions occurring before termination, **or relieve the representative of the duty** to preserve assets subject to the representative's control, **to account therefor** and to deliver the assets.

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Minn. Stat. § 524.3-608 (emphasis added). In accordance, Minnesota Statutes § 524.3-613 provides that "the court . . . *may* appoint a personal representative to succeed one whose appointment has been terminated"—and the successor can begin before a full discharge of liability. Pursuant to the statutory provisions, the Special Administrator's discharge of liability occurs when the Court approves the accounting. But the Special Administrator's *termination* is not linked to that discharge of liability.

In the case of a substitution, Minnesota probate cases often provide for a substitution to take place before a discharge of liability.[1] A fiduciary can be relieved of duties and replaced as fiduciary, with the accounting proceeding after the fiduciary is replaced. *Lorberbaum v. Huff*, 765 N.W.2d 919, 922 (Minn. Ct. App. 2009) (*after* the district court substituted a trustee, it held a hearing on the accounting); *In re Estate of Stewart*, A04-808, 2005 Minn. App. LEXIS 62 (Minn. Ct. App. Jan. 11, 2005) (a former personal representative's discharge did not extinguish any claim the beneficiary might have had against her for the wrongful expenditure of estate funds because, under Minn. Stat. § 524.3-608, the discharge of the personal representative terminated her authority to represent the estate in pending or future proceedings, but it did *not* discharge her from liability for transactions occurring before the termination).[2]

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[1] This is well-settled in other jurisdictions as well. In New York, the statute of limitations on an accounting matter is six years. *See* CPLR 213. New York courts in regular practice allow fiduciaries to resign before providing accounting. *See, e.g.*, *In Matter of Singer*, 12 Misc. 3d 621, 624 (N.Y. Sur. Ct. 2006) (allowing the fiduciary to formally resigned from her trusteeship years before the accounting).

The settled law is that the time within which a proceeding seeking an accounting must be commenced begins to run **when there is an open repudiation by the fiduciary of his obligation to administer the estate to the knowledge of the beneficiary**. *See Tydings v. Greenfield, Stein & Senior, LLP*, 43 A.D.3d 680, 682 (N.Y. App. Div. 1st Dep't 2007) ("the statute of limitations on an accounting matter does not begin to run until a reasonable time has passed after the fiduciary's resignation without the fiduciary providing an accounting"); *Matter of Barabash*, 31 N.Y.2d 76, 80 (1972); *Matter of Winne*, 232 A.D.2d 956 (1996)). Case law establishes that the requisite repudiation may be accomplished by a resignation as fiduciary and surrender of the position to a successor (*see Kaszirer v Kaszirer*, 286 A.D.2d 598, (2001); *see also Craig v. Bank of New York*, 169 F. Supp. 2d 202, 208 (SDNY 2001)).

[2] Prior to a 2015 amendment the statute in Minnesota, Minn. Stat. § 541.05, subd. 1, section (7), provided a six-year statute of limitation "[t]o enforce a trust or compel a trustee to account, where he has neglected to discharge

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By law, the Court may terminate the Special Administrator's appointment *without* discharging the Special Administrator from liability. This case involves complex issues and a proper review of Bremer's Petition warrants adequate time. Although the Objectants have acted with due diligence and given priority to the review of the accounting, serious questions remain as to the Special Administrator's Petition. What is more, the Special Administrator submitted its Final Account through 11/30/16 on January 3 and its Final Account from 12/1/16 to 12/31/16 on January 9. This means that Objectants had only eight days and three days to review the Special Administrator's Final Accounts.[3] This was not enough time for the Objectants—and more importantly, for the Court—to conduct a thorough review of the accounting prior to the Special Administrator's resignation.

2. The Special Administrator Should Not Be Discharged from Liability As It Has Failed to Provide a Full Accounting

Pursuant to Minnesota Statutes § 524.3-608, the Special Administrator cannot be discharged from liability without providing a full accounting. As noted in Objectants' Initial Objections, all Schedule A items of real estate indicate County Assessor's Market Value, not an appraised fair market value, and all Schedule D items other than 67 Credit Suisse 10oz Gold Bars show as value "Valuation in process." As a result, the Final Account does not adequately state the value of the assets of the Estate. Similarly, Schedule D of the Final Account does not itemize all of the Decedent's items of personal property at all and, as a result, it is not possible to determine whether the Special Administrator has collected all of the Decedent's assets. Until the Special

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the trust". *See also Toombs v. Daniels*, 361 N.W.2d 801, 808 (Minn. 1985) (discussing the Minnesota statute of limitation for a trust accounting, and further discussing when the cause of action accrues).

[3] In advance of the January 12 Hearing, Objectants submitted their Initial Objections to the Special Administrator's Petition. These Initial Objections detail the issues with the Petition that Objectants gleaned from a cursory review of the Final Accounts. These issues were far from resolved at the January 12 Hearing. It is imperative for the Court to take the time to thoroughly review the Special Administrator's submitted accounting before granting a discharge from liability.

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Administrator has collected and presented all of the Decedent's assets and liabilities, it should not be discharged from liability.

At the January 12 Hearing,[4] representatives for the Special Administrator actually admitted that the full accounting was not provided. (*See* Affidavit of Steven H. Silton filed on January 19, 2017 ("Silton Aff."), ¶ 4.) However, the Special Administrator also claimed that (1) Objectants never requested a full accounting, and (2) many of the documents Objectants noted were missing were available on its HiQ document repository. But the Special Administrator *must* give its full accounting, especially in a case as complicated and contentious as this. For Bremer to presume otherwise is naïve. Additionally, any documents on HiQ are not submitted to the Court, and therefore not part of the record.

[redacted]

[4] Objectants requested from the Court a transcript of the January 12 Hearing. However, given the short time frame between the hearing and Objectants' deadline to submit these supplemental objections, the transcript was understandably not available prior to this filing.

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[redacted]

Regarding the accounting of the Decedent's music, Deborah Fasen admitted at the January 12 Hearing that the Special Administrator failed to put the revenues of, or the liabilities for, the licensing of the Decedent's music. (*See* Silton Aff., ¶ 5.) For an estate that involves highly complex entertainment deals and substantial music holdings, this is insufficient. At the very least, the accounting should include the revenue streams.

Before the Court provides a discharge of liability, the Special Administrator must provide the full accounting. The piecemeal production of accounting related documents—some submitted into the record and others on its own document repository—is insufficient to constitute a complete accounting. Objectants request the Court defer the Special Administrator's discharge of liability until a full accounting is provided.

As discussed above, Minnesota law permits the Special Administrator to resign at this time without a full discharge from liability. Objectants respectfully request the Court take the time to

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consider carefully the Special Administrator's Petition and ensure the Special Administrator has submitted its full accounting before discharging the Special Administrator from liability. The Objectants believe that this additional time will aid the Court, the parties, and the interests of justice in permitting the most complete discussion of these issues.

B. The Special Administrator Should Not Be Discharged from Liability because the Special Administrator Has Breached its Fiduciary Duty to the Estate

A personal representative—and by extent, a special administrator—is a fiduciary who should observe a reasonable standard of care when dealing with the estate assets of another. *See* Minn. Stat. § 524.3-703(a). The Special Administrator has the duty to settle and distribute the Estate in compliance with the terms of applicable law "as expeditiously and efficiently as is consistent with the best interests of the estate." *Id.* In performing such duties, the Special Administrator must exercise its authority in "the best interests of successors to the estate." *Id.*; *see also In re Estate of Allard*, A15-0296, 2015 Minn. App. Unpub. LEXIS 1165, at *4 (Minn. Ct. App. Dec. 21, 2015); *Estate of Gile*, C7-96-124, 1996 Minn. App. LEXIS 987 (Minn. Ct. App. Aug. 20, 1996). Where a personal representative exercises his or her power over the estate improperly, the representative may be held liable for any loss or damage that results from a breach of fiduciary duty. *See* Minn. Stat. § 524.3-712. In this case, the Special Administrator has asserted its power over the estate improperly, and is liable for the damage that resulted from this breach of fiduciary duty. *Id*.

1. The Special Administrator Breached its Fiduciary Duty to the Estate by Mismanaging the Prince Tribute

The Special Administrator's actions with respect to the Tribute rise to the level of a breach of fiduciary duty. The Special Administrator, on the recommendation of its counsel (Stinson Leonard Street) and its advisors (Charles Koppelman and L. Londell McMillan, hereinafter

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"Advisors"), agreed to engage Jobu Presents, LLC ("Jobu Presents"), a company that was formed in March 2016 to promote the Tribute concert. It chose Jobu Presents over Live Nation, a longstanding and well respected promoter. As detailed below and in the Initial Objections, when the deal fell apart, Jobu Presents walked away from the Tribute and cost the Estate at least [redacted] in guaranteed payments. Only [redacted] was paid to the Estate as an advance for Prince Tribute. (*See* Affidavit of Steven H. Silton filed on October 27, 2016, Ex. 7.) Jobu Presents never met its obligations under the arrangement for the Tribute concert. Moreover, Jobu Presents paid a commission to Mr. McMillian in the amount of [redacted] for the Tribute concert. (*Id.*) Mr. McMillan never returned the commission—and the Special Administrator never compelled its return.

A review of correspondence between Jobu Presents and the Special Administrator indicates that Jobu Presents blamed the Advisors for misrepresenting the deal with the Special Administrator. At the January 12 Hearing, representative for the Special Administrator Deborah Fasen again blamed the Advisors. (*See* Silton Aff., ¶ 6.) The Special Administrator may attempt to rely on this to clear itself of liability for the breach of fiduciary duty. However, even if the Special Administrator continues to fault the Advisors for the issues surrounding the Tribute, this does not remove the Special Administrator's liability.

The Special Administrator is well-aware of the liability for its agents, the Advisors—and has attempted to absolve itself of the same. After Bremer bungled the Tribute deal and Mr. McMillan illegally appropriated the Estate's assets and rights during and after the Tribute concert, the Special Administrator represented to Objectants that the Tribute was *not* an entertainment deal under the deal made with the expert advisors, and it was *not* a party to any of the contracts—*nor*

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was L. Londell McMillian an agent for the Special Administrator with respect to the Tribute concert. (*See* Affidavit of Steven H. Silton filed on September 27, 2016, Ex. 12.)

But this position is belied by the unrebutted facts. The Special Administrator stating such is not credible. A review of the timeline of events indicates otherwise. From June 2016, when the Special Administrator signed the Advisor Agreement with Messrs. Koppelman and McMillan, it retained them as entertainment industry advisors for the Estate. (*See* Advisor Agreement.) Pursuant to the Advisor Agreement, they were agents and had authority to act for the Special Administrator.

In coordinating the Tribute, the Special Administrator held the Advisors out to the Non-Excluded Heirs as having authority and pursuant to the Advisor Agreement knowingly permitted its agents to act on its behalf. The agreement with Jobu Presents, dated July 7, 2016, is addressed to the "Advisors of the Estate of Prince Rogers Nelson" and signed by Susan K. Albrecht, Executive Vice President at Bremer Trust, N.A. (*See* Silton Aff., Ex. A, hereinafter "Jobu Agreement".) Pursuant to the agreement, the Non-Excluded Heirs—including Objectants—knew the Advisors were agents with authority from the Special Administrator to coordinate the Tribute.

The Jobu Agreement provides for a [redacted] guarantee payable 1/3 within five days of signing the agreement, 1/3 ten days after tickets for sale, and 1/3 10 days after the show. (*See* Jobu Agreement at p. 1.) The agreement also provides for revenue sharing on certain types of receipts, 60/40 or 100%. Notably, there is no provision in the agreement for a return of guaranteed payments. (*Id.*)

After the parties signed the Jobu Agreement, relations quickly deteriorated. While it is unclear what exactly was said, the Advisors, acting as agents of the Special Administrator, misrepresented information to Jobu Presents, and Jobu Presents subsequently backed out of the agreement signed with the Special Administrator.

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On August 24, 2016, Jobu Presents sent a letter to the Advisors terminating its involvement with the Tribute. In the letter, Jobu Presents alleged (i) the Tribute will not have a charitable component and (ii) the Advisors failed to obtain talent. (*See* Silton Aff., Ex. B.) On August 29, Jobu Presents sent a letter to the Special Administrator's counsel Traci Bransford reiterating the same. In the letter, Jobu Presents confirmed it is terminating its relationship with the Estate. (*See* Silton Aff., Ex. C.) Jobu Presents alleged that the Advisors (i) misrepresented the business plan and (ii) failed to secure talent as promised. Finally, Jobu Presents alleged that lack of information, inconsistencies, and false information the Advisors gave Jobu Presents and others in the music community raised questions of the Estate's dealings and transparency, along with the personal motives and integrity of the Advisors to the Estate. Jobu Presents ended its letter with a demand for [redacted] back plus damages, costs, and expenses of [redacted] (*Id.*)

On September 8, the Special Administrator responded to Jobu Presents. (*See* Silton Aff., Ex. D.) In this letter, written by Bremer's counsel David Crosby, the Special Administrator categorically refused to return payments to or reimburse Jobu Presents for any expenses. But less than two weeks later, on September 22, the Special Administrator paid the full [redacted] back to Jobu Presents.

The exchange described above shows how Bremer mismanaged the Tribute. Upon information and belief, Mr. McMillian orchestrated the entire arrangement: when the Jobu Agreement fall apart, Mr. McMillan stepped in and promoted the Tribute concert himself (as planned). In an article published in the *Star Tribune* in advance of the Tribute, Mr. McMillan represents himself as "one of the principal concert organizers." (*See* Affidavit of Steven H. Silton filed on September 27, 2016, Ex. 1; *see also* Ex. 5 to 12.) The result cost the Estate at least [redacted] in guaranteed payments—at the fault of the Special Administrator's agent, Mr. McMillan.

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Based on the above exchange, the Objectants present the following issues with respect to the Tribute that should preclude the Special Administrator from a discharge of liability.

2. The Special Administrator Breached its Fiduciary Duty by Failing to Control its Agents, Charles Koppelman and L. Londell McMillan

The Special Administrator is vicariously liable for failing to control its agents—Messrs. Koppelman and McMillan. An agency fiduciary relationship results from the manifestation of consent by one person to another that the other shall act on his behalf and subject to his control, and consent by the other so to act. *Jurek v. Thompson*, 241 N.W.2d 788 (Minn. 1976); *Lee v. Peoples Cooperative Sales Agency*, 276 N.W. 214 (Minn. 1937); RESTATEMENT (SECOND) OF AGENCY § 1 (1958). In order to create an agency there must be an agreement, but not necessarily a contract between the parties. RESTATEMENT (SECOND) OF AGENCY § 1, comment b (1958). An agreement may result in the creation of an agency relationship although the parties did not call it an agency and did not intend the legal consequences of the relation to follow. *Id.*

As a principal, the Special Administrator is vicariously liable for the conduct of its agents, the Advisors. "[A] principal is liable for the acts of an agent committed in the course and within the scope of the agency and not for a purpose personal to the agent." *Semrad v. Edina Realty, Inc.*, 493 N.W.2d 528, 535 (Minn. 1992); *Hockemeyer v. Pooler*, 130 N.W.2d 367, 377 (Minn. 1964); *see also* RESTATEMENT (SECOND) OF AGENCY § 140. Implied or "apparent" authority arises when:

> The principal must have **held the agent out as having authority**, or must have **knowingly permitted the agent to act on its behalf**; furthermore, the party dealing with the agent must have actual knowledge that the agent was held out by the principal as having such authority or had been permitted by the principal to act on its behalf; and **the proof of the agent's authority must be found in the conduct of the principal, not the agent**.

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Foley v. Allard, 427 N.W.2d 647, 652 (Minn. 1988) (emphasis added). As detailed above, the Advisors acted as agents of the Special Administrator with respect to the Tribute and their interactions with Jobu Presents. From June 2016, when the Special Administrator signed the Advisor Agreement with Messrs. Koppelman and McMillan, the Advisors became agents of the Special Administrator. In the Jobu Agreement (signed by Bremer), Bremer held the Advisors out as agents. As principal, Bremer is liable for the actions of its agents and has therefore breached its fiduciary duty.

First, the Special Administrator breached its fiduciary duty by paying the [redacted] back to Jobu Presents. The Special Administrator reviewed the Jobu Agreement, or at the very least is deemed as a matter of law of to have read and accepted the agreement, as its representative executed the same. *See* Jobu Agreement at p. 2; *Dykes v. Sukup Mfg. Co.*, 781 N.W.2d 578, 582 (Minn. 2010) ("When the language is clear and unambiguous, [courts] enforce the agreement of the parties as expressed in the language of the contract."). Bremer knew or should have known there was no provision for its return in the Jobu Agreement. Even if Bremer delegated review of the Jobu Agreement to its agents, the Advisors, it should have known that the agreement did not require return of the [redacted] Besides, after receiving the August 29 correspondence from Jobu Presents, the Special Administrator should have terminated its agents for their misrepresentations or demanded from the Advisors the [redacted] If not termination, the Bremer should have at least reigned in the Advisors and subsequently exercised more control of them.

Ostensibly, the only reason the Special Administrator returned the [redacted] was because it believed that it or its agents, the Advisors, made a mistake and that Bremer would be liable for its agents' mistake. If Bremer believed it was liable, the Estate should not suffer the [redacted] loss. Thus, the Special Administrator is obligated to pay the [redacted] back to the Estate.

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Similarly, the Estate should not reimburse the Special Administrator for any legal fees paid for advice regarding this matter. The Special Administrator's disastrous mismanagement of the Tribute and lack of supervision of the Advisors is its own fault. Bremer alone should be responsible for these legal fees.

Second, the Special Administrator breached its fiduciary duty by allowing its agents, the Advisors, to damage the Prince brand by misrepresenting the facts in the marketplace regarding the Tribute. As stated in the Initial Objections, Bremer should be surcharged [redacted] for the guarantee that it did not receive and to compensate for the damage the Special Administrator and its agents, the Advisors, caused to the Prince brand in the Tribute fiasco. The fact that the Special Administrator walked away from a [redacted] deal for the Tribute is egregious. Moreover, after Bremer forfeited the deal, it allowed its agent, Mr. McMillan, to promote and profit from the Tribute without any kind of reimbursement to the Estate.

To date, the Objectants have no clear way of knowing who profited from ticket sales, parking, television rights, radio/streaming rights, merchandising, concessions, etc. of the Tribute. And if Mr. McMillan profited from the Tribute, he has an obligation to the Estate as an Advisor and agent of the Special Administrator to disgorge any profit and turn it over to the Estate. The Special Administrator should be surcharged at least [redacted] because without its mismanagement and poor supervision of its agents, the Estate would have received a [redacted] plus payment under the Agreement with Jobu Presents.

Upon information and belief, Mr. McMillian profited greatly from the sold-out Tribute concert and the after party from the use and exploitation of Estate assets. And yet, in the aftermath of the Tribute mismanagement, the Special Administrator failed to seek compensation or damages from its agent for exploiting the Decedent, his image, his music, and his legacy. As stated in their

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Initial Objections, the Objectants seek to surcharge the Special Administrator [redacted] for the guarantee that it did not receive.

The Special Administrator's actions with respect to the Tribute—through its agent Mr. McMillan—rise to the level of a breach of fiduciary duty. The Special Administrator, and by extension, its agents, owe a fiduciary duty to the Estate. *See* Minn. Stat. § 524.3-703(a); *In re Estate of Neuman*, 819 N.W.2d 211, 216 (Minn. Ct. App. 2012). As such, the Special Administrator must manage the Estate's assets under the level of care of "a prudent person dealing with the property of another." *Id.* This requires the Special Administrator to settle and distribute the estate in the best interests of the Estate. *Id.* A "[f]iduciary duty is the highest standard of duty implied by law." *D.A.B. v. Brown*, 570 N.W.2d 168, 172 (Minn. App. 1997). Bremer also has the duty to avoid conflicts of interest with the Estate. *In re Estate of Michaelson*, 383 N.W.2d 353, 355-56 (Minn. App. 1986) (affirming removal of estate's personal representative who had "a conflict of interest with the general interests of the estate"). *See also In re Estate of Tully*, C4-02-513, 2003 Minn. App. LEXIS 38 (Minn. Ct. App. Jan. 14, 2003).

The Special Administrator breached its fiduciary duty to the Estate by mismanaging the Tribute and failing to control its agents, the Advisors. The issues surrounding the Tribute and the Advisors make it inappropriate to grant the Special Administrator a discharge from liability. As such, the Objectants respectfully request the Court defer the Special Administrator's discharge and find the Special Administrator breached its fiduciary duty to the Estate.

CONCLUSION

For all the foregoing reasons, the Objectants respectfully reiterate their Objections filed with the Court on January 11, 2017, assert the above supplemental objections to the Special Administrator's Final Account through 11/30/16, Final Account from 12/1/16 through 12/31/16,

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and Petition for Order Approving Accounting, Distribution of Assets, and Discharge of Special Administrator, and request the Court put these objections to a formal hearing.

Dated: January 19, 2017

COZEN O'CONNOR

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