

STATE OF MINNESOTA
COUNTY OF CARVER

DISTRICT COURT
FIRST JUDICIAL DISTRICT
PROBATE DIVISION

In Re:

Court File No.: 10-PR-16-46
Judge: Kevin W. Eide

Estate of Prince Rogers Nelson,
Decedent,

**MEMORANDUM IN SUPPORT OF
COZEN O'CONNOR'S MOTION TO
APPROVE PAYMENT OF
ATTORNEYS' FEES FROM
FEBRUARY 1, 2017 – DECEMBER 31, 2017**

Cozen O'Connor ("Cozen") submits this memorandum in support of its motion to approve payment of certain attorneys' fees from the Estate of Prince Rogers Nelson (the "Estate") for services that Cozen performed between February 1 and December 31, 2017 for the benefit of the Estate.

BACKGROUND

Cozen served as Omarr Baker's ("Baker") counsel of record for two years, from June 23, 2016 to June 18, 2018. During that time, Cozen spent significant time on tasks which have benefited the Estate. This Motion seeks reimbursement of fees Cozen incurred from February 1 to December 31, 2017, as outlined in greater detail below and in the accompanying Affidavit of Thomas P. Kane ("Kane Aff.").

ARGUMENT

A. Legal Standard.

Minnesota's Probate Code allows for the payment of attorneys' fees from the Estate for services rendered on behalf of the Estate. Minn. Stat. § 524.3-720 provides 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." In such cases, the "attorney shall be paid such

commission 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; *In re Estate of Van Den Boom*, 590 N.W.2d 350, 354 (Minn. Ct. App. 1999) (“Van Den Boom, as an interested person, acted for the benefit of the estate by keeping a major asset intact. His attorney is entitled to fees.”); *In re the Estate of Kane*, No. A15-1033, 2016 WL 1619248, at *7 (Minn. Ct. App. April 25, 2016). Minn. Stat. § 524.3-720 allows compensation for attorneys representing interested persons in four circumstances:

1. 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.”

In the Matter of the Estate of Prince Rogers Nelson, Decedent, No. A17-0880, 2018 WL 492639, at *3 (Minn. Ct. App. Jan. 22, 2018). In the first circumstance, the interested person “is entitled to receive from the estate necessary expenses and disbursements including reasonable attorneys’ fees incurred.” *Id.* (citing Minn. Stat. § 524.3-720). 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.” *Id.*

1. *The Court of Appeals Established Five Factors to Aid the District Court in Awarding Fees pursuant to Minn. Stat. § 524.3-720.*

In “ruling on an interested person’s attorney’s motion for compensation in a probate case,” this Court is obligated to “make findings that allow for meaningful appellate review.” *Nelson*, 2018 WL 492639, at *4. When addressing the fee appeal from this case,¹ the Minnesota Court of Appeals established five factors to aid the Court in ruling on requested attorneys’ fees. These five factors are intended to allow the Court “to resolve the significant issues in a complex case with somewhat broader strokes, rather than with a more granular analysis.” *Id.*, at *7.

(1) Statutory Basis

First, the Court should consider “the particular statutory basis of the services performed by an attorney for an interested person.” *Nelson*, 2018 WL 492639, at *6. According to the Minnesota Court of Appeals, “[t]his 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.” *Id.*

(2) Measuring Benefit of Attorneys’ Fees

Second, the Court should “measure benefits in terms of the reasonable amount of attorney fees for the assumed tasks.” *Nelson*, 2018 WL 492639, at *6. The five-factor test for resolving motions for attorneys’ fees contained in Minn. Stat. § 525.515(b) “does not apply to a motion for compensation brought by an attorney for an interested person.” *Id.*, at *3 n.2. However, the

¹ In considering the pending fee motion, the Court must recognize both the Court of Appeals decision issued in January 2018 and Judge Solum’s order issued in October 2018 under the law-of-the-case doctrine. *Anderson v. Anderson*, No. A16-2006 (Minn. Ct. App. May 30, 2017) (citing *Loo v. Loo*, 520 N.W.2d 740, 744 n.1 (Minn. 1994)); *State v. Miller*, 849 N.W.2d 94, 98 (Minn. App. 2014) (“[W]hen a court decides upon a rule of law, that decision should continue to govern the same issues in subsequent stages in the same case.”).

Minnesota Court of Appeals states three of the factors “[m]ay be helpful”: (1) the time and labor required; (2) the experience and knowledge of the attorney; and (3) the complexity and novelty of problems involved. *Id.*, at *6; Minn. Stat. § 525.515(b) (1), (2), (3).

(3) Benefit to Estate for Pre-Existing Categories of Services

Third, the 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.” *Nelson*, 2018 WL 492639, at *6. In quantifying this, “the district court need not employ a line-by-line method of determining compensation,” unless in its discretion it “deems such a method to be helpful or appropriate.” *Id.* The six pre-existing categories this Court established are:

Code	Description
E	Services relating to entertainment deals
PP	Services relating to Paisley Park
H	Services relating to the determination of heirs
PR	Services relating to the selection of a Personal Representative
PA	Services relating to legislation
T	Services relating to a tribute concert

Nelson, 2018 WL 492639, at *2. In measuring based on these pre-existing categories, the Court *may* measure benefits in terms of an increase in the Estate’s assets, or a decrease in the Estate’s liabilities or expenses. *Id.*, at *6. The Court *should* make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible. *Id.*

(4) Quantifying Personal Benefit to the Heirs²

Fourth, the Court “should consider whether any benefit to the estate is also a benefit to the heir,” and if that is the case, “quantify the heir’s personal benefit.” *Nelson*, 2018 WL 492639, at *6. However, quantifying this benefit does *not* include “benefits to the heir that are derivative of benefits to the estate.” *Id.* The question is whether a benefit to one heir “is not shared by all other heirs,” and if that is the case “it should be accounted for separately so that its proper effect on [the heirs’] compensation may be ascertained.” *Id.*

(5) Estimated Value of the Estate

Fifth and finally, the Court “should consider the big picture.” *Nelson*, 2018 WL 492639, at *6. This includes a consideration of “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.” *Id.*

2. *Judge Solum’s October 3, 2018 Order Established Four Elements for Consideration in Awarding Fees pursuant to Minn. Stat. § 524.3-720.*

Judge Solum established four additional elements for the Court to consider. (*See* Order on Remanded Fees filed October 4, 2018 (“Remanded Fees Order”).)

(1) Duplication

The Court should not award duplicative fees, and instead should look to the entity that conducted the work. Judge Solum recognized that among the three fee applicants,³ “Cozen largely took the lead and laboring oar on the issues about which fees have been awarded, and prepared

² On May 18, 2017, this Court determined that the lawful heirs are Omarr Baker, Alfred Jackson, Sharon Nelson, Norrine Nelson, John Nelson, and Tyka Nelson (the “Heirs”).

³ The three applicants referenced in the Remanded Fees Order are Cozen O’Connor, Frank Wheaton, and Justin Bruntjen. Judge Solum awarded \$236,362 to Cozen, \$37,387 to Justin Bruntjen, and \$69,120 to Frank Wheaton. (Remanded Fees Order at 2.)

virtually all the submissions to the Court.” (*Id.* at 7.) For any fee award, Judge Solum emphasized the amount must be “just and reasonable and commensurate with the benefit to the estate from the recovery so made or from such services.” (*Id.*)

(2) “Benefit” and “Commensurate”

Judge Solum found that given the complexity of the matters involved, it is difficult to quantify a benefit to the Estate in purely monetary terms:

All these benefit-measuring difficulties are compounded by the nature of the Estate, **its value being materially measured by the value of intangible rights to music and related contractual undertakings**—about which benefits can derive from efforts to make contractual terms favorable to the estate, by efforts to minimize potential losses or future expenses in respect to contractual arrangements, and the like, **such benefits largely not being susceptible to monetary quantification.**

(*Id.* at 8-9, emphasis added.) For example, Cozen challenged the “significant fees of the Special Administrator (Bremer Bank) and its counsel.” (*Id.*) In hindsight, Judge Solum acknowledged, Cozen’s challenges to the Special Administrator “may have been on the mark.” (*Id.*) And declining to award fees for such objections leaves the Special Administrator without challenge, “disincent[s] any challenge to estate-harmful positions or excessive fees of fiduciaries,” and robs the Estate of “the necessary adversarial process so important to judicial management of the estate and related judicial decision-making.” (*Id.*) This is particularly true in “a large and complex estate as here.” (*Id.*)

Judge Solum laid out the following way for the Court to quantify a seemingly unquantifiable benefit: “consider 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.” (*Id.*)

(3) “Big Picture”

Like the Court of Appeals, Judge Solum emphasized a consideration of the value of the Estate compared to the value of the fees requested. (*Id.* at 10 (“The estimated value of the Prince Estate, while somewhat speculative and materially dependent on intangible rights to music—some of which music being largely unheard, appears to be substantial, and the fees requested here are a small fraction of any such value.”).) Judge Solum also highlighted that during its administration, the Special Administrator requested and was awarded six million dollars in fees—an amount which dwarfs what Cozen is requesting here. (*Id.*)

Additionally, as Judge Solum recognized, the “big picture” administration of the Estate necessitates input from the Heirs. (*Id.* (“The mere fact that counsel to the heirs was invited by the Court to make submissions presupposes some benefit to the Estate and its judicial management, as well as some likely reduction in fees by the corporate fiduciaries and their counsel in limiting what otherwise could be expensive contests unnecessarily depleting of the Estate’s assets.”).)

(4) Time Entries and “Broader Strokes”

Finally, Judge Solum followed the Court of Appeals’ guidance and declined to review the invoices line-by-line. (*Id.* at 11.) Instead, Judge Solum considered the fees contained in each category, multiplied the number of hours by the average hourly rate, and awarded compensation by category. (*Id.* at 11-12.) The arithmetic sum of the awarded compensation for each category constituted the total attorneys’ fees award. (*Id.* at 12.)

B. Cozen is Entitled to an Award of the Requested Fees Pursuant to Minn. Stat. § 524.3-720 and the Law of the Case.

It is undisputed that this is a unique and complex case. In its first fee petition to the Court more than two years ago, the Special Administrator stated: “The Court is well aware of the unique and extraordinary nature of this proceeding and legal work performed on behalf of the Estate. The

scope and sophistication required to represent the Estate may be unlike any other estate administration proceeding in Minnesota's history." (Mem. in Support of Motion to Approve Payment of Special Administrator's Fees and Costs, Attorney's Fees and Costs, and to Establish a Procedure for Review and Approval of Future Fees and Costs, dated July 29, 2016, p. 3.)

Nearly two years after the Estate proceeding commenced, the Minnesota Court of Appeals held "it is apparent that Prince's state is atypical because his commercial pursuits were relatively complex and he died with considerable financial assets." *Nelson*, 2018 WL 492639, at *1. And as recently as October 2018, Judge Solum emphasized the "size and complexity of the estate" and held "the nature of the Estate" makes it difficult to quantify a benefit in monetary terms. (Remanded Fees Order at 8, 10.)

The complexity of the Estate created unique problems that the Heirs and their counsel have worked tirelessly to mitigate. This role has not gone unacknowledged. The Court of Appeals recognized "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." *Nelson*, 2018 WL 492639, at *1. Judge Solum recognized "there were many instances in which the Court, presumably because of the size and complexity of the estate and the complicated monetization of Estate assets, sought input from the heirs counsel so as (1) to have a wider input of interests and expertise as to matters concerning intangible values and related contractual rights about which any court would have limited expertise, and (2) to seek input and potential consensus among the heirs so as to avoid litigation costly to the Estate." (Remanded Fees Order at 10.)

However, Cozen also recognizes the Court's March 28, 2018 order that stated "this Estate is not an unlimited resource!" and that the parties "must act with prudence" and "recognize[e] that there is not an open checkbook." (Order Regarding Award of Attorney Fees, dated March 28,

2018, at p. 3.) Cozen represents, in light of the Court’s March 28 Order, that it has reviewed the invoices in close detail and, recognizing that there is not an open checkbook, have submitted conservatively the fees that are just and reasonable and commensurate with the benefit to the Estate from the recovery so made or from such services. (Kane Aff., ¶ 10.) Following the five factors the Court of Appeals established and Judge Solum’s findings in the Remanded Fees Order, Cozen is entitled to the fees requested.

1. Statutory Basis: First, Cozen has a statutory basis to request these fees pursuant to Minn. Stat. § 524.3-720. Cozen’s requested fees fall under the second, third, and fourth circumstances that the Minnesota Court of Appeals described from Minn. Stat. § 524.3-720:

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.”

In the Matter of the Estate of Prince Rogers Nelson, Decedent, No. A17-0880, 2018 WL 492639, at *3 (Minn. Ct. App. Jan. 22, 2018). Therefore, the Court should award Cozen “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.” *Id.*

The details regarding Cozen’s requested fees are in the contemporaneously submitted Affidavit of Thomas P. Kane and exhibits. However, Cozen respectfully includes the select examples below to assist the Court in assessing the requested attorneys’ fees.

Motion to Determine Heirs

Cozen undertook the entirety of researching, briefing, and arguing the Motion to Determine Heirs. Cozen asked the Personal Representative whether it would bring such a motion. (Kane Aff., ¶ 20.) The Personal Representative declined. (*Id.*) Therefore, Cozen took the lead on behalf of the non-excluded Heirs and briefed and argued the motion before the Court to name Omarr Baker, Alfred Jackson, John Nelson, Norrine Nelson, Sharon Nelson, and Tyka Nelson as heirs. (*Id.*) The Court granted the motion. (*Id.*; Order Determining Intestacy, Heirship, and McMillan Motions, dated May 18, 2017.) This benefited the Estate by bringing much-needed clarity regarding Prince's heirs. (Kane Aff., ¶ 20.) As Judge Solum recognized, “[g]iven 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 qualified heirs, would have been many millions of dollars.” (Remanded Fees Order at 13.) Cozen is entitled to compensation that is just and reasonable and commensurate with the benefit to the Estate for this heirship work. (Kane Aff., ¶ 22.)

Challenges to Former Special Administrator and Appointment of Second Special Administrator

It was Cozen who initially raised the claim of misconduct by the former Special Administrator. (Kane Aff., ¶ 29.) Through Cozen's motion, the Court became aware of the conflict between UMG Records, Inc. and Warner Brothers regarding the agreement entered into during the former Special Administrator's term which arose, in part, due to the former Special Administrator's lack of due diligence. (Kane Aff., ¶ 29 n.1.) As a result of Cozen's actions, the Court stayed the discharge of the former Special Administrator. (*Id.*, ¶ 26; Order Staying Discharge of Special Administrator, dated April 12, 2017.) Cozen also moved the Court to reconsider the role the Special Administrator, its advisors, and its attorneys played in both the Exclusive Distribution

and Licensing Agreement dated January 31, 2017 between the Estate and NPG Records, Inc. and UMG Recordings, Inc. (the “UMG Agreement”) and the agreement the Estate entered with Jobu Presents, LLC (“Jobu Presents Agreement”). (Kane Aff., ¶ 29 n.1.)

As Judge Solum recognized, Cozen’s challenges to the Special Administrator and objections to its entertainment advisors’ conduct provided a necessary check to the Special Administrator’s actions:

Importantly, there is evidence of the Cozen firm[’s] somewhat prophetic then-existing concern about both the appointment of the entertainment advisors and the engagement of Jobu Presents. And there was benefit from Cozen’s lengthy submission underpinning in part the Second Special Administrator’s report of May 15, 2018 in respect to related claims of the Estate.

(Remanded Fees Order at 16.)

It was on Cozen’s motion that the Court appointed Peter Gleekel and Larson King LLP as the Second Special Administrator (“Second Special Administrator”) pursuant to Minn. Stat. §§ 524.3-614(2) and 524.3-617. (Kane Aff., ¶ 30.) The Court stated since “[t]he Personal Representative cannot or should not act to investigate the circumstances leading to the rescission of the UMG Agreement due in part to its Common Interest Agreement with the former Special Administrator,” the Second Special Administrator was appointed to investigate the circumstances leading to the rescission of the UMG Agreement. (*Id.*, ¶ 30; Order Appointing Special Administrator, dated Aug. 21, 2017, at p. 1.)

At Cozen’s request, the Court also expanded the Second Special Administrator’s authority and requested the Second Special Administrator investigate why the advance paid to Jobu Presents was refunded, whether any action should be pursued for a return thereof, “and determining whether the Estate has a reasonable basis for a claim(s) against any person or entity in connection with the Jobu Presents Agreement.” (Kane Aff., ¶ 30; Order Expanding Authority of the Second Special

Administrator, dated Feb. 2, 2018, at p. 2.) The investigations resulted in potential claims against the advisors. (*See* Report and Recommendation of the Second Special Administrator Concerning the Rescission of the Universal Music Group Agreement, dated December 15, 2017; Report and Recommendation of the Second Special Administrator Concerning the Jobu Presents Agreement, dated May 15, 2018.)

As Judge Solum recognized, Cozen’s challenges to the Special Administrator’s actions and objections to requested fees benefited the Estate:

While there has been no showing that such work has yet successfully resulted in a quantifiable monetary benefit, **it does seem that the oppositions have been of benefit to the potential claims of the Estate now being pursued by the Second Special Administrator, and the laboring oar on this work has been Cozen.** Moreover, oppositions to acts or positions of a special administrator, particularly when related submissions invited by and important to the Court, are beneficial to the judicial management of a large and complex estate, as without the same there often would be no ‘full picture’ on which a trial court can make related determinations.

(Remanded Fees Order at 17, emphasis added.) Judge Solum recognized the importance of Cozen, “which took the laboring oar in respect to contesting positions and fees of the Special Administrator when there was no one else doing so.” (*Id.* at 18 n.18.) Cozen’s work benefited the Estate by ensuring a thorough investigation of potential claims against the Special Administrator, and the fees Cozen requests relating to the Second Special Administrator are just, reasonable, and commensurate with the benefit to the Estate. (Kane Aff., ¶ 31.)

2. Measuring Benefit of Attorneys’ Fees: Second, the Court should “measure benefits in terms of the reasonable amount of attorney fees for the assumed tasks,” (*Nelson*, 2018 WL 492639, at *6); however, the five-factor test for resolving motions for attorneys’ fees contained in Minn. Stat. § 525.515(b) “does not apply to a motion for compensation brought by an attorney for an interested person.” *Id.*, at * 3 n.2. Three of the factors “[m]ay be helpful”: (1) the time and labor

required; (2) the experience and knowledge of the attorney; and (3) the complexity and novelty of problems involved. *Id.*, at *6; Minn. Stat. § 525.515(b) (1), (2), (3).

These three factors weigh in favor of approving payment of the fees detailed in accompanying affidavit. Bringing the Motion to Determine Heirs, challenging the Special Administrator's actions when they were of questionable benefit to the Estate, moving the Court to appoint the Second Special Administrator, and the other work outlined in the accompanying affidavits all required extensive time and labor, demanded experienced attorneys, and were complex and novel issues to address. Cozen represents that the fees submitted benefited the Estate and weigh in favor of awarding the fees requested. (Kane Aff., ¶ 41.)

3. Benefit to Estate for Pre-Existing Categories of Services: Third, the 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.” *Nelson*, 2018 WL 492639, at *6. In quantifying this, “the district court need not employ a line-by-line method of determining compensation,” unless in its discretion it “deems such a method to be helpful or appropriate.” *Id.* The six pre-existing categories this Court established are (1) Services relating to entertainment deals (E), (2) Services relating to Paisley Park (PP), (3) Services relating to the determination of heirs (H), (4) Services relating to the selection of a Personal Representative (PR), (5) Services relating to legislation (PA), and (6) Services relating to a tribute concert (T). *Nelson*, 2018 WL 492639, at *2.

These categories were established based on fees requested for the period through January 31, 2017. Since that time, new issues have arisen which require establishing new categories. In the event the Court continues to deem these categories helpful, and to adhere to the Court of Appeals’

third factor, Cozen has categorized its requested fees into the six pre-existing categories and has also used the following new categories:

Code	Description
SA	Services relating to Special Administrator's accounting, fees, and discharge
M/K	Services relating to claims against the Special Administrator's experts, L. Londell McMillan and Charles Koppelman
SSA	Services relating to appointment of the Second Special Administrator
D	Services relating to the petition to discharge Comerica as Personal Representative
C	Services relating to filing, research costs, and court appearances.
G	General fees which could not be adequately categorized, but were for the benefit of the Estate.

In measuring based on the categories, the Court *may* measure benefits in terms of an increase in the Estate's assets, or a decrease in the Estate's liabilities or expenses. *Id.*, at *6. The Court *should* make findings concerning the relative proportions of the quantified benefits for which each law firm or attorney is responsible. *Id.* Cozen represents that the fees requested properly fall into the above-noted categories. (Kane Aff., ¶ 11.)

4. Quantifying Personal Benefit to the Heirs: Fourth, the Court should consider whether any benefit to the estate is also a benefit to the heir, and if that is the case, quantify the heir's personal benefit." Quantifying this benefit does *not* include "benefits to the heir that are derivative of benefits to the estate." *Nelson*, 2018 WL 492639, at *6. The question is whether a benefit to one heir "is not shared by all other heirs," and if that is the case "it should be accounted for separately so that its proper effect on [the heirs'] compensation may be ascertained." *Id.*

Cozen certifies that all the fees submitted for approval benefited the Estate. (Kane Aff., ¶ 42.) As an heir, Baker received derivative benefits from his counsel's work to better the Estate. (*Id.*, ¶ 13.) However, the benefit Baker received was one "shared by all other heirs," and as such, should not discount any fees awarded to Baker's counsel. (*Id.*)

5. Estimated Value of the Estate: Fifth and finally, the Court "should consider the big picture[.]" including "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." *Id. Nelson*, 2018 WL 492639, at *6. Baker hired Cozen in part because of its national expertise in the areas of trusts and estates and entertainment law, as well as its local litigation experience. (Kane Aff., ¶ 5.) Accordingly, Cozen has managed significant undertakings which have benefited the Estate **and** its named heirs. (*Id.*, ¶ 13.) Without Cozen's work, there would not be a definitive naming of the heirs—which could have delayed the Estate for years to come. Moreover, without Cozen's work, the Court would not have known of the former Special Administrator's actions which led to rescission of the UMG Agreement, a stay of the Special Administrator's discharge, appointment of the Second Special Administrator, and the results of the subsequent investigations the Second Special Administrator undertook. It is not an understatement to say the Estate would have lost millions of dollars and suffered crippling losses had Cozen not stepped up. These actions are precisely what Minnesota's Probate Code intended to address through Minn. Stat. § 524.3-720 and reflect both the spirit of the Court of Appeals' decision issued in January 2018 and Judge Solum's order issued in October 2018.

Cozen expended in excess of 1,414 hours on tasks for the benefit of the Estate, as detailed in the accompanying Affidavit of Thomas P. Kane. Given the size, nature, and complexity of the Estate and the number of interested persons involved in this Estate, Cozen has managed significant

undertakings which have benefited the Estate and ultimately the Heirs. In view of the time expended, the responsibility assumed, the results achieved, the size and complexity of the Estate, and Cozen's good faith belief that its services benefited the Estate, Cozen respectfully seeks reimbursement from the Estate for its efforts.

CONCLUSION

For all the foregoing reasons, Cozen O'Connor respectfully requests the Court authorize and direct the Personal Representative to pay it \$585,776.00 in attorneys' fees and \$18,983.83 in costs from the assets of the Estate for its efforts from February 1 to December 31, 2017 that benefited the Estate.

Dated: January 10, 2019

COZEN O'CONNOR

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Dated: January 10, 2019

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