

IN RE: ESTATE OF MAX D. HOPPER,  
DECEASED

§ IN THE PROBATE COURT

§

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§

JO N. HOPPER,

§ NO. 1

§

Plaintiff,

§

v.

§

§

JP MORGAN CHASE, N.A., STEPHEN  
B. HOPPER and LAURA S. WASSMER,

§

§

§

Defendants.

§

DALLAS COUNTY, TEXAS

**REPORT OF EXPERT, THOMAS CANTRILL  
ATTORNEY FEES INCURRED IN ESTATE ADMINISTRATION**

**JULY 13, 2016**

**QUALIFICATIONS**

My name is Thomas Cantrill. A true, correct and current copy of my resume is attached to this report (the “**Report**”) as **Exhibit A**, and I adopt **Exhibit A** and incorporate it into this Report by reference.

I have been engaged in the practice of law for approximately forty-three years, and during the entire term of my career my practice has been concentrated in the areas of estate planning, tax planning, and estate and trust administration. I have represented independent executors, independent administrators and dependent administrators in estate administration matters, and I

am familiar with the duties and obligations of fiduciaries (individual and corporate) engaged in the administration of a decedent's estate. I am familiar with the appropriate tasks and scope of responsibilities of attorneys and paralegals who represent fiduciaries of decedent's estates in Dallas, Texas, and I am generally familiar with hourly rates charged by attorneys and paralegals in other firms who render such services in this geographical area. I have on occasion been asked to review and report on attorney fee affidavits that are required to support a claim for attorney fees in dependent estate administration and guardianship matters.

### **SCOPE OF ENGAGEMENT**

I am furnishing my opinion as to the reasonableness of fees and expenses charged and collected by the attorneys and other timekeepers of the law firm of Hunton & Williams LLP ("H&W") during the course of its representation of JPMorgan Chase Bank, N.A. ("JPM") as temporary administrator of the Estate of Max D. Hopper (the "Estate"), in the heirship proceeding that was a necessary element of JPM's application to be appointed independent administrator (the "Administrator") of the Estate, and in the actual administration of the Estate by the Administrator. This administration initially was brought under Cause No. 10-1517-3, but the pending litigation under which the reasonableness of attorney's fees incurred by the Administrator is being considered under Cause No. 11-3238-1.

A summary of the nature and extent of the services provided by H&W to the Administrator is attached as **Exhibit B** to this Report. This Report will not address the proper allocation of legal fees and expenses between the community and separate estate of Max D. Hopper and Mrs.

Hopper, nor the reasonableness of H&W's legal fees and expenses incurred in litigation matters involving the Estate, as distinguished from general administration representation as described on **Exhibit B**.

### **MATERIALS REVIEWED**

I have served as the attorney primarily responsible for the representation of JPM in the heirship proceeding, the temporary administration, and the non-litigation aspects of the independent administration of the Estate from April of 2010 to the present. As such, I am familiar with correspondence and pleadings related to these matters that have been authored or received by attorneys of H&W during the course of this representation which relate to general estate administrative services. I also reviewed the published monthly accounting statements issued by the Administrator, and as a consequence of those reviews I am familiar with the expenses incurred, receipts, and distributions made during the course of the administration of the Estate. I have reviewed all billing statements issued by H&W to the Administrator for legal services provided that relate to the estate administration during the course of this representation, which billing statements have been issued under client number 76995 and matter number 000001 in the H&W billing system. I was involved in the effort to prepare and file inventories in this representation, as well as the Estate's carryover basis filing with the Internal Revenue Service, and I am familiar with those filings. I was involved in the preparation and release of the Section 149A accounting that has been prepared by the Administrator. In reaching my opinion as to the reasonable character of the H&W fees charged, I have given consideration to the information contained in estate correspondence, the accounting reports, the billing statements, the

inventories, the carryover basis filing, and the Section 149A accounting in the formulation of my opinions.

I have reviewed excerpts from monthly Billing Rate and Associate Salary Surveys issued by Peer Monitor for years 2010 through 2016 as applicable to professionals practicing in Dallas, Texas, and I considered that information in formulating my opinions.

During the course of my service in developing and rendering this opinion, I may have relied upon decisional law, published articles, and statutes upon which I normally would rely in the course of providing an opinion as to the reasonableness of attorney's fees and expenses, some of which are disclosed in my discussion of the Applicable Legal Standard set forth below.

### **APPLICABLE LEGAL STANDARD APPLIED**

JPM, Mrs. Hopper, Stephen Hopper and Laura Wassmer did enter into a fee agreement to be applied to JPM's service as Administrator in this case, and the terms of their contractual agreement govern charges for attorney fees. The fee agreement provides:

Legal counsel is retained on every account we administer. The attorney represents the estate in court and oversees legal matters during estate administration. Attorney fees, as well as charges by other outside professionals, are an expense of the estate and are in addition to our Estate Settlement Fees.

Section 352.051(2) of the Texas Estates Code allows a dependent executor or administrator, upon satisfactory proof to the court, to recover reasonable attorney's fees necessarily incurred in connection with the proceedings and management of an estate. Although an independent

administrator need not secure court approval prior to incurring and paying attorney's fees, the standard set forth in Section 352.051(2) does apply to independent administrators. *See Tex. Est. Code* §22.031(b).

Texas law requires a factual analysis in order to form a valid opinion regarding the reasonableness and necessity of fees charged for legal services and related expenses. The leading case in this area is *Arthur Andersen & Co. v. Perry Equip. Corp.*, 945 S.W.2d 812, 817-819 (Tex. 1997) [*"Andersen"*], which utilized eight separate factors for a court to consider when determining the reasonableness of a fee for legal services. These *Andersen* factors are consistent with the factors in Rule 1.04 of the Texas Disciplinary Rules of Professional Conduct that should be considered in establishing a fee for legal services. In preparing this Report, I have employed the *Andersen* factors as a basis from my evaluation of the reasonableness of the H&W fees charged.

The *Andersen* decision identified eight separate factors that should be considered in determining the reasonableness of a fee. I will address each of those factors in the following portions of this opinion.

1. **The time and labor required, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly.**

Attached to this Report as **Exhibit C** is a summary, by year and by timekeeper, of the hours charged and the rate applied for those hours during the course of what is now into the early portion of the seventh year of the representation of the Administrator. Based upon the information provided in the billing statements and the correspondence, it is readily apparent that there were multiple counsel who were active in this administration, and although counsel for the Administrator remained constant, Mrs. Hopper on the one hand, and Ms. Wassmer and Dr. Hopper (Ms. Wassmer and Dr. Hopper shall be referred to as being the “Beneficiaries”, while Mrs. Hopper, who does have an interest in the Estate as an heir, will be referred to as Mrs. Hopper), changed counsel on multiple occasions, which required the expenditure of “startup” time in each instance when their counsel changed. Throughout the period of administration there has been an adversarial relationship between Mrs. Hopper and the Beneficiaries. From as early as April of 2010, those adversarial relationships between Mrs. Hopper and the Beneficiaries, and ultimately between those parties and the Administrator, resulted in attorney overview of what in many instances would be fairly routine administrative tasks that normally would be accomplished without resort to services provided by counsel. However, JPM’s practice is to involve its counsel in matters where Mrs. Hopper and/or the Beneficiaries are being represented by their counsel. When objections or questions are submitted by counsel for Mrs. Hopper or the Beneficiaries to the Administrator, the Administrator properly involved its counsel to provide assistance in responding to those objections or questions.

The preparation and dissemination of the probate inventories filed in this matter serve as an illustrative example of the reason why counsel fee charges escalated in the estate representation.

The initial inventory was prepared by JPM personnel, and it was reviewed by counsel, and the time involved by the Administrator's counsel in this initial process was limited. Objections were lodged by counsel for Mrs. Hopper and by counsel for the Beneficiaries as to the accuracy and completeness of the initial inventory and subsequent amended inventories, and in many cases those objections were general in nature (not identifying a specific asset that was improperly valued or omitted), coupled with a refusal by counsel for Mrs. Hopper to specifically identify the items to which their objection related. Further, the simple task of requesting and receiving review and comment on draft inventories from the accountant who represented Mr. Hopper during his lifetime (Ms. Williamson) was frustrated by Mrs. Hopper's claim that the accountant was only her accountant, and access to those files, or thoughtful review of draft inventories by that accountant, was resisted. The degree of resistance eventually led to the filing of a Probate Code Section 75 petition against Ms. Williamson to obtain access to those files, and a protracted period of negotiations about how those files would be made available. The natural byproduct of these actions by counsel for Mrs. Hopper was an increased use of counsel by the Administrator in many tasks that normally would have required minimal counsel assistance. Better cooperation from Mr. Hopper's accountant also would have substantially lessened the time required by the Administrator to prepare the inventory, and reduced the possibility of having to file both a first amended and then a second amended inventory.

The assets that were part of the community estate of Mr. and Mrs. Hopper consisted of many private equity investments and options for which no readily available market value was available. Valuing those assets required substantial time by the Administrator, and confirming

those values that were questioned by counsel for Mrs. Hopper or the Beneficiaries required the assistance of counsel.

Two of the primary issues involved in the Hopper administration involved the authority of the Administrator to make distributions in undivided interests, and the right and obligation of the Administrator to administer the personal residence of Mrs. Hopper (referred to as “Robledo” which is the street upon which such property exists) subject to Mrs. Hopper’s homestead right. A related Robledo issue involved whether, and to what extent, the Administrator was authorized to pay repair and maintenance costs associated with the Robledo property. These issues required legal briefing and time involvement by the Administrator’s counsel even before the issues shifted to the litigation side of the representation. They presented novel questions, many of which were not addressed by contemporary legal precedent, and in many instances Mrs. Hopper and the Beneficiaries reached conflicting conclusions as to the proper course the Administrator should follow.

Even the distribution of tangible personal property, a golf club collection, a wine collection and art could not be accomplished by agreement, and each of those matters had to be addressed repeatedly by the Administrator’s counsel with counsel for each of the parties.

As such, a high degree of skill and time involvement was required from the counsel for the Administrator. These factors support my conclusion that the legal professional fees incurred by the Administrator, although substantial and beyond what would be anticipated in an



administration without conflicting claims from heirs and their counsel, were both reasonable and necessary. All fees actually charged were based upon hourly rates without any increase due to the degree of difficulty of the representation.

**2. The likelihood that the acceptance of this particular employment will preclude other employment by the lawyer.**

I believe this *Andersen* factor does not have a material impact on the quantum of fees incurred or the cost for legal services in this matter.

**3. The fee customarily charged in the locality for similar legal services.**

Based upon my experience as an estate planning and probate attorney practicing in Dallas, Texas, I am generally aware of fee charges for representations of decedent's estates in Dallas, Texas. This case involves an independent administration by a professional corporate fiduciary, and therefore the rates charged were not subject to court approval. In my opinion, rates charged in this independent administration should be evaluated from the standpoint of fees charged in other private estate independent administrations by professional corporate fiduciaries. Senior partner attorney rates charged by Messrs. Cantrill and Eichman ranged between \$565 and \$650 per hour over the seven year representation. These fees are well within the fee range charged by other senior attorneys with larger or national firms who are practicing in Dallas, Texas during the subject period. Fees charged by Ms. Alford, who had more than thirty years of experience at the start of this representation, ranged from \$455 to \$500. Fees charged by Mr. Linyard, an

associate attorney, ranged from \$225 to \$375 per hour. Fees charged by paralegals (Ms. Lunday and Ms. Wester) ranged from \$175 to \$240 per hour, which again is well within competitive norms for similar firms practicing in large metropolitan areas.

The range of hourly rates being recorded by the H&W attorneys and paralegals in this case over the six year plus period of representation in my opinion fall comfortably within the customary fees charged in Dallas, Texas by other estate administration counsel in similar firms who are representing a corporate fiduciary in the administration of an estate of the size of Mr. Hopper's estate. It is to be noted, however, that this representation, in my judgment, is unique due to the excessive involvement of counsel for Mrs. Hopper and the Beneficiaries, and therefore this representation was more challenging, and it required the expenditure of more time from its legal professionals, than representations of other large estates of which I have personal knowledge.

**4. The amount involved and the results obtained.**

This factor is of more significant application to litigation matters, and my opinion is that it can have some impact on the reasonableness of fee charges in general estate administration matters if the matter involved is substantial and the issues are somewhat novel. As the amount involved grows, and the issues become more complex, the use of attorneys with more experience and with higher hourly rates becomes more justified. I note that the full community and separate property involved in the administration, as reflected in the second amended inventory, was valued at \$10,164,732.84, plus Mrs. Hopper's community interest of \$9,016,232.84. As such, this is a

substantial estate administration matter. The year of Mr. Hopper's death was 2010, a year in which there was no estate tax, but there was a carryover basis reporting regime in place, which had not been in use prior to 2010, and thus there were new and novel issues to be addressed with respect to that report, and the need to gather basis information on most assets that would not have been a requirement in an estate administration initiated in years other than 2010. During the first year of administration, the Administrator paid in claims and distributed in property and in cash to both Mrs. Hopper and the Beneficiaries in excess of fifty percent of the assets originally committed to its care, which compared to other estate liquidations, even in nontaxable estates, constituted a significant positive result for Mrs. Hopper and the Beneficiaries.

**5. The time limitations imposed by the client or the circumstances.**

In a general sense, there was adequate time to marshal assets and prepare necessary probate and tax filings. The complicating factor in this representation was the difficulty in securing information from the estate accountant, and after the first six months of administration, from Mrs. Hopper (who did cooperate with the Administrator in providing helpful information in that first six months). There were time demands and legal costs imposed early on that necessitated the institution of a temporary administration undertaken to sell two securities, and the cost of the temporary administration and heirship proceeding normally would not have been incurred in other estate administrations. In addition, Mrs. Hopper was a very active correspondent with the Administrator. At times she took actions that were the proper responsibility of the Administrator which caused concerns with the Beneficiaries, and ultimately increased involvement by Estate counsel. Those factors contributed to some extent to increased use of legal services.

**6. The nature and length of the professional relationship with the client.**

H&W has represented JPM in other matters on many occasions. The nature and length of the JPM relationship supports the reasonableness of the legal service fees charged by H&W in the Hopper administration.

**7. The experience, reputation, and ability of the lawyer or lawyers performing the services.**

On the estate administration side of this representation, I was the attorney supervising and participating heavily in the representation. As **Exhibit A** discloses, I have over forty years of experience in this general area of law practice, and am a member of professional organizations (the American College of Trust and Estate Counsel being one) that signify I do have the experience and reputation of a senior attorney practicing in this area. Mr. Eichman is a senior attorney with over thirty years of experience in general and fiduciary litigation matters. Ms. Alford, who assisted on the estate administration issues, also has more than thirty years of experience in her probate and estate planning practice. The paralegals supporting the representation all had years of experience before they became involved in the Hopper case.

**8. Whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered.**

This element of the *Andersen* tests is not relevant to this representation.

## OPINIONS

Based upon the materials I have reviewed, the nature and novelty of this representation, and the *Andersen* factors discussed above, my opinions are as follows.

A. The representation of the Administrator in this case is based upon hourly rates of the professionals involved, and use of hourly rates in my opinion is a fair and reasonable basis upon which estate administrations legal services should be charged.

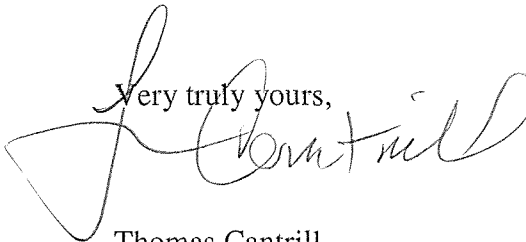
B. The hourly rates charged by the professionals involved for the period between April 2010 through May 2016 were fair and reasonable for professionals having the experience of the professionals involved in this representation.

C. The extent of the services provided was necessary and appropriate, and the hours required to provide those services were reasonable in amount.

D. The expenses incurred on behalf of the Administrator and charged to the Administrator were necessarily incurred and reasonable for the nature of the service or product that generated such expenses.

E. The total billing for services and expenses from April of 2010 through May of 2016 in the amount of \$1,006,171.55 for legal services and \$9,466.36 for expenses is fair and reasonable given the nature and difficulty of this representation.

I reserve the right to modify or supplement this Report as necessary if given further information that would require modification or supplementation.

Very truly yours,  
  
Thomas Cantrill

# EXHIBIT A

## Resume of Thomas Cantrill

Hunton & Williams

### PRACTICES

Mr. Cantrill's practice focuses on estate, gift and generation-skipping tax transfer planning, probate practice, wealth preservation planning, community property issues, income taxation of estate and trusts, and fiduciary litigation. He has been Board Certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization since 1978.

### CONTACT

tcantrill@hunton.com

Dallas

p 214.468.3311

f 214.740.7112

### Relevant Experience

- Represented individuals in the design of wealth transfer plans, including lifetime and testamentary transfers.
- Represented individuals in the formation and reorganization of family businesses (corporate, partnership, and limited liability company) to achieve family wealth transfer objectives.
- Represented individuals in the design of trusts benefiting family members.
- Represented individuals in the design of private philanthropy, including design and implementation of private foundations and private gift funds with community foundations.
- Represented individuals and corporate entities as executors in the administration of decedent's estates and as trustees in the administration of both lifetime and testamentary trusts.
- Represented executors and trustees in disputes with the Internal Revenue Service relating to estate, gift, and generation-skipping taxation.
- Represented individuals and entities in fiduciary litigation matters, including suits for alleged breaches of trust and abuse of discretion.

### EDUCATION

JD, The University of Texas,  
with honors, Order of the Coif,  
1973

BBA, Southern Methodist  
University, with honors, 1970

### BAR ADMISSIONS

Texas

- Represented individuals and entities in will and trust contests and construction and modification actions.
- Represented individuals preparing to marry in the design of premarital agreements.

#### **Memberships**

- Member, American College of Trust and Estate Counsel, 1984-Present
- Member, The International Academy of Estate and Trust Law, 1990-Present
- Member, American Bar Association
- Member, Dallas County Bar Association
- Texas State Bar Association
- Board Certified, Estate Planning and Probate Law, Texas Board of Legal Specialization, 1978-Present

#### **Author/Speaker:**

- Author, Estate Planning for the Owner of Oil and Gas Properties; An Overview of Judicial and Legislative Developments with Planning Considerations, *Oil and Gas Tax Quarterly* 26.1 Page: 10, 1977
- Author/Speaker (Partial Listing): Texas State Bar Advanced Estate Planning Institute, SMU Symposium on Estate Planning, Texas CPA Foundation, Dallas Estate Planning Council, Texas International Law Symposium, Notre Dame Estate Planning Institute, University of Texas Annual Taxation Conference, Southwestern Legal Foundation Wills and Probates Institute, North Texas Audit Staff, IRS Estate and Gift Tax Board

#### **Awards & Recognition**

- Selected for inclusion in "Best Lawyers," *Best Lawyers in America* in 2000, 2003-2015
- Selected for inclusion in "Texas Super Lawyers," *Texas Monthly*, 2007-2015
- Listed among the "Best Business Lawyers in Dallas" and "Best Personal Lawyers in Dallas," *D Magazine*, 2007-2011 and 2009, respectively



- Listed among the "Best Lawyers in Dallas," *D Magazine*, 2007-2015
- Named a "Five Star Wealth Manager," *Texas Monthly*, 2010

# EXHIBIT B

## Summary of Hunton & Williams LLP Services

### Estate Proceeding

1. Temporary Administration
  - Opened a temporary administration to sell two securities.
  - Filed inventory and closed temporary administration.
2. Independent Administration and Heirship Proceeding
  - Conducted thorough search for a Will signed by Mr. Hopper.
  - Opened independent administration by agreement of heirs, with JPM being the agreed independent administrator, which required a simultaneous heirship proceeding.
  - Worked with Ad Litem to verify family history (necessary for heirship proceeding).
3. General estate administration
  - Coordinate with Susan Novak on a host of valuation issues involving home and tangible personal property where beneficiaries were not in agreement as to how to secure valuations, or with valuations obtained.
  - Participate in process of appraising and selling automobiles where beneficiaries were not in agreement as to value.
  - Assist Susan Novak in finding an expert to appraise and catalogue Mr. Hopper's collection of golf clubs and golf club memorabilia.
  - Assist Susan Novak in resolving issues relating to appraisal of wine collection, Mrs. Hopper's business assets (Flying Needles), art collection, and other household tangible personal property.
  - Dealt with frequent disagreements between Mrs. Hopper and the Beneficiaries regarding timing of estate distributions, and division and distribution of art, wine, golf clubs and other household tangible personal property.
  - Address multiple issues involving treatment of homestead property (Robledo), including issues involving allocation of costs of maintenance, taxes and insurance, as well as the right to distribute the property without a partition proceeding.

- Conferences with multiple attorneys, and succeeding attorneys, relating to management of securities and options, and regarding partial distributions of assets. This at times required bringing new counsel up to date on the history of the administration and the Administrator's position with respect to issues arising during administration.
  - Following the appearance of Jim Jennings as counsel for Mrs. Hopper (June 1, 2011) and Gary Stolbach as counsel for the Beneficiaries (June 24, , 2011) the time committed to disputes involving the Robledo property and tangible personal property divisions escalated, and forced participation in multiple court hearings involving resolution of those issues.
  - Conveyance of Robledo property to Mrs. Hopper and the Beneficiaries, subject to Mrs. Hopper's homestead right.
  - Conveyance of Lufkin property, wine collection, golf club collection, and tangible personal property to Mrs. Hopper and the Beneficiaries.
  - Assist in determining separate and community property classification issues, including a determination of property that constituted Mrs. Hopper's claimed separate property (primarily art and tangible personal property).
  - Work with Susan Novak in addressing frequent issues raised by Mrs. Hopper relating to the exercise of options, and the distribution and re registration of securities, partnerships and private equity investments.
  - Work with respect to expense allocations between Mrs. Hopper and the Beneficiaries, and disputes with Mrs. Hopper as to the degree she is responsible for expense allocations.
  - Consideration of and research regarding Mrs. Hopper's claim for a widow's allowance.
4. Inventory Preparation and Accountings
- Work with Susan Novak and Henry Etier in the preparation and filing of an original inventory (June 24, 2011), a first amended inventory (June 29, 2012), and a second amended inventory (November 1, 2013), and a Rule 11 Agreement pertaining to the second amended inventory which required hundreds of hours of negotiations expended over a period of time in excess of two years. Mrs. Hopper, and even the estate's accountant (Sarah Williamson) resisted providing information necessary to prepare and file an accurate inventory.
  - Prepared pleadings and attended hearings seeking to compel Sarah Williamson to turn over documents and then reviewed several boxes of documents.
  - Work with Susan Novak and Henry Etier in the preparation of a Section 149A accounting from January 25, 2010 through May 31, 2012, and a supplement to that accounting (not yet released).

5. Carryover Basis Report

- Mr. Hopper died in 2010 when there was no estate tax, but there was a requirement to prepare and file a carryover basis report. Again, hundreds of hours were spent working on the form of this report, and working with counsel for Mrs. Hopper and the Beneficiaries as to the content of this report.

# EXHIBIT C

Summary of Hours and Rates Charged

By Hunton & Williams Timekeepers

Estate of Max D. Hopper - 76995.01

Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
G913972	05/06/2010	76995.1	Cantrill Arita Mitchell	565.00 183.65	7.60 6.30	4,294.00 1,157.00		
						5,451.00	494.20	
G944513	06/07/2010	76995.1	Cantrill Arita Mitchell	565.00 190.00	5.90 3.60	3,333.50 684.00		
						4,017.50	-	
G929994	07/12/2010	76995.1	Cantrill Arita Mitchell	565.00 190.00	21.50 11.90	12,147.50 2,261.00		
						14,408.50	155.14	
G973307	08/05/2010	76995.1	Cantrill Alford	565.00 500.00	2.20 16.40	1,243.00 8,200.00		
						9,443.00	55.10	
11600053	09/22/2010	76995.1	Cantrill Alford Lunday	565.00 500.00 175.00	5.80 3.50 9.50	3,277.00 1,750.00 1,662.50		
						6,689.50	54.04	
116001027	10/07/2010	76995.1	Cantrill Alford Lunday	565.00 500.00 175.00	3.00 13.10 3.20	1,695.00 6,550.00 560.00		
						8,805.00	59.99	
116002243	11/11/2010	76995.1	Cantrill Alford	565.00 500.00	4.60 15.00	2,599.00 7,500.00		
						10,099.00	16.80	
116003233	12/08/2010	76995.1	Cantrill	565.00	2.00	1,130.00		
						1,130.00	-	
116004151	01/10/2011	76995.1	Cantrill Lunday	565.00 175.00	12.20 0.80	6,893.00 140.00		
						7,033.00	1.85	
116004983	02/07/2011	76995.1	Cantrill Lunday	565.00 175.00	35.00 0.50	19,775.00 87.50		
						19,862.50	37.76	
116006203	03/04/2011	76995.1	Cantrill	565.00	1.30	734.50		
						734.50	-	
116007414	04/08/2011	76995.1	Cantrill Alford Lunday	565.00 500.00 175.00	3.90 3.30 8.10	2,203.50 1,650.00 1,417.50		
						5,271.00	30.00	

Estate of Max D. Hopper - 76995.01

Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
116008387	05/06/2011	76995.1	Cantrill	575.00	14.10	8,107.50		
			Aiford	455.00	1.00	455.00		
			Lunday	190.00	14.00	2,660.00		
						11,222.50	37.00	
116009427	06/07/2011	76995.1	Cantrill	575.00	11.10	6,382.50		
			Aiford	455.00	0.70	318.50		
			Lunday	200.00	2.70	540.00		
						7,241.00	16.08	
116010442	07/11/2011	76995.1	Cantrill	575.00	31.70	18,227.50		
			Lunday	200.00	66.30	13,260.00		
						31,487.50	89.50	(3,148.75)
116011542	08/08/2011	76995.1	Cantrill	575.00	36.80	21,160.00		
			Eichman	600.00	39.60	23,760.00		
			Aiford	455.00	7.90	3,594.50		
			Linyard	305.00	2.80	854.00		
			Lunday	200.00	6.00	1,200.00		
			Wester	185.00	1.80	333.00		
						50,901.50	58.58	(2,545.00)
116012635	09/12/2011	76995.1	Cantrill	575.00	46.10	26,507.50		
			Eichman	600.00	45.50	27,300.00		
			Aiford	455.00	27.50	12,512.50		
			Linyard	305.00	10.10	3,080.50		
			Lunday	200.00	63.50	12,700.00		
			Wester	185.00	5.00	925.00		
						83,025.50	111.18	(2,683.00)
116014453	10/06/2011	76995.1	Cantrill	575.00	60.60	34,845.00		
			Eichman	600.00	48.40	29,040.00		
			Aiford	455.00	8.40	3,822.00		
			Linyard	265.00	53.70	14,230.50		
			Lunday	200.00	39.00	7,800.00		
			Wester	185.00	29.00	5,365.00		
			Brunot	80.00	0.50	40.00		
						95,142.50	2,131.25	
116015324	11/28/2011	76995.1	Cantrill	575.00	51.50	29,612.50		
			Eichman	600.00	43.60	26,160.00		
			Aiford	455.00	17.20	7,826.00		
			Linyard	265.00	32.90	8,718.50		
			McKenney	235.00	4.80	1,128.00		
			Lunday	200.00	56.30	11,260.00		
			Wester	185.00	23.80	4,403.00		
			Brunot	80.00	2.50	200.00		
						89,308.00	-	(2,148.00)
116015781	12/21/2011	76995.1	Cantrill	575.00	12.60	7,245.00		
			Eichman	600.00	5.20	3,120.00		
			McKenney	235.00	3.10	728.50		
			Lunday	200.00	21.30	4,260.00		

Estate of Max D. Hopper - 76995.01

Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
						15,353.50	55.88	
116017361	01/18/2012	76995.1	Cantrill	575.00	14.70	8,452.50		
			Eichman	600.00	3.00	1,800.00		
			Lunday	200.00	6.10	1,220.00		
			Wester	185.00	1.60	295.00		
						11,768.50	35.56	
116017793	02/08/2012	76995.1	Cantrill	575.00	22.80	13,110.00		
			Eichman	600.00	3.10	1,800.00		
			Alford	455.00	11.10	5,050.50		
						20,020.50	260.25	
116019052	03/06/2012	76995.1	Cantrill	575.00	14.10	8,107.50		
			Alford	455.00	2.40	1,092.00		
			Lunday	200.00	43.90	8,780.00		
						17,979.50	299.50	
116020390	04/12/2012	76995.1	Cantrill	575.00	38.30	22,022.50		
			Eichman	600.00	5.50	3,300.00		
			Alford	455.00	47.00	21,385.00		
			Lunday	200.00	34.40	6,880.00		
			Wester	185.00	5.50	1,017.50		
			Lefebvre	205.00	0.70	143.50		
						54,748.50	420.95	
116021649	05/14/2012	76995.1	Cantrill	595.00	25.10	14,934.50		
			Eichman	600.00	7.20	4,320.00		
			Alford	480.00	0.50	240.00		
			Lunday	210.00	18.50	3,885.00		
						23,379.50	736.24	
116022759	06/15/2012	76995.1	Cantrill	595.00	17.80	10,591.00		
			Eichman	629.00	5.50	3,459.50		
			Alford	480.00	12.80	6,144.00		
			Lunday	210.00	10.70	2,247.00		
			Wester	195.00	0.20	39.00		
						22,480.50	122.44	(420.00)
116023777	07/13/2012	76995.1	Cantrill	595.00	31.00	18,445.00		
			Eichman	629.00	2.20	1,383.80		
			Lunday	210.00	45.50	9,555.00		
			Wester	195.00	0.20	39.00		
						29,422.80	88.30	
116024927	08/13/2012	76995.1	Cantrill	595.00	28.80	17,136.00		
			Eichman	629.00	1.70	1,069.30		
			Lunday	210.00	1.90	399.00		
			Wester	195.00	0.50	97.50		
						18,701.80	206.64	
116026150	09/19/2012	76995.1	Cantrill	595.00	20.10	11,959.50		
			Eichman	629.00	4.30	2,704.70		



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Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
			Alford	480.00	0.40	192.00		
			Linyard	302.00	3.90	1,177.80		
						<b>16,034.00</b>	<b>148.13</b>	
116027649	10/29/2012	76995.1	Cantrill	595.00	8.90	5,295.50		
			Eichman	629.00	4.10	2,578.90		
			Linyard	302.00	2.80	785.20		
			Wester	195.00	1.50	292.50		
						<b>8,952.10</b>	<b>197.40</b>	
116028224	11/14/2012	76995.1	Cantrill	595.00	10.30	6,128.50		
			Eichman	629.00	8.70	5,472.30		
			Linyard	302.00	6.10	1,842.20		
						<b>13,443.00</b>	<b>33.59</b>	
116029477	12/19/2012	76995.1	Cantrill	595.00	2.80	1,665.00		
			Eichman	629.00	3.20	2,012.80		
			Lunday	210.00	1.40	294.00		
			Wester	195.00	0.20	39.00		
						<b>4,011.80</b>	<b>2,376.49</b>	
116030223	01/14/2013	76995.1	Bowen	570.00	7.50	4,275.00		
			Cantrill	595.00	7.10	4,224.50		
			Eichman	629.00	11.70	7,359.30		
			Bond	260.00	0.80	208.00		
			Linyard	302.00	2.80	845.60		
			Lunday	210.00	2.40	504.00		
			Wester	195.00	2.10	409.50		
						<b>17,825.90</b>	<b>33.98</b>	
116031335	02/13/2013	76995.1	Cantrill	595.00	8.80	5,236.00		
			Eichman	629.00	13.10	8,239.90		
			Linyard	302.00	18.60	5,617.20		
			Lunday	210.00	1.90	399.00		
			Wester	195.00	5.10	994.50		
						<b>20,486.60</b>	<b>1.10</b>	
116032218	03/08/2013	76995.1	Cantrill	595.00	18.20	10,829.00		
			Eichman	629.00	18.70	11,752.30		
			Linyard	302.00	29.10	8,788.20		
			Lunday	210.00	2.70	567.00		
						<b>31,946.50</b>	<b>218.98</b>	
116033085	04/10/2013	76995.1	Cantrill	595.00	23.70	14,101.50		
			Eichman	629.00	8.50	5,346.50		
			Linyard	302.00	21.10	6,372.20		
			Lunday	210.00	0.50	105.00		
			Wester	195.00	4.40	858.00		
						<b>26,783.20</b>	<b>238.00</b>	
116034400	05/15/2013	76995.1	Cantrill	615.00	22.30	13,714.50		
			Eichman	630.00	1.90	1,197.00		
			Lunday	220.00	1.10	242.00		

Estate of Max D. Hopper - 76995.01

Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
						15,153.50	-	
116035044	06/07/2013	76995.1	Cantrill	615.00	5.20	3,198.00		
						3,198.00	-	
116036213	07/09/2013	76995.1	Cantrill Eichman	615.00 630.00	20.50 2.20	12,607.50 1,386.00		
						13,993.50	-	
116037362	08/13/2013	76995.1	Cantrill Eichman Wester	615.00 630.00 215.00	27.50 9.30 5.10	16,912.50 5,859.00 1,096.50		
						23,868.00	7.50	
116038218	09/12/2013	76995.1	Cantrill Eichman Wester	615.00 630.00 215.00	8.10 3.10 2.30	4,981.50 1,953.00 494.50		
						7,429.00	24.00	
116039199	10/14/2013	76995.1	Cantrill Eichman Alford	615.00 630.00 495.00	7.80 1.20 1.20	4,797.00 756.00 594.00		
						6,147.00	-	
116039943	11/08/2013	76995.1	Cantrill Eichman Lunday Wester	615.00 630.00 220.00 215.00	8.90 3.20 8.20 0.50	5,473.50 2,016.00 1,804.00 107.50		
						9,401.00	8.40	
116040963	12/11/2013	76995.1	Cantrill Eichman Lunday Wester	615.00 630.00 220.00 215.00	4.50 0.60 2.90 0.50	2,767.50 378.00 638.00 107.50		
						3,891.00	69.62	
116041762	01/09/2014	76995.1	Cantrill Eichman Linyard Lunday	615.00 630.00 340.00 220.00	19.10 10.30 29.70 2.10	11,746.50 6,489.00 10,098.00 462.00		
						28,795.50	120.68	(2,795.50)
116049884	02/11/2014	76995.1	Cantrill	615.00	0.60	369.00		
						369.00	-	
116047455	07/11/2014	76955.1	Cantrill	625.00	0.50	312.50		
						312.50	-	
116051115	11/11/2014	76995.1	Cantrill Wester	625.00 215.00	6.80 2.90	4,250.00 623.50		

Estate of Max D. Hopper - 76995.01

Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
						4,873.50	-	(2,000.00)
116053359	01/23/2015	76995.1	Cantrill Eichman	650.00 650.00	0.50 4.60	325.00 2,990.00		
						3,315.00	-	
116053746	02/11/2015	76995.1	Cantrill Eichman Lunday	650.00 650.00 240.00	17.10 3.30 4.80	11,115.00 2,145.00 1,152.00		
						14,412.00	330.99	
116054525	03/06/2015	76995.1	Cantrill	650.00	2.30	1,495.00		
						1,495.00	-	
116055640	04/10/2015	76995.1	Cantrill Eichman McKenney Wester	650.00 650.00 265.00 235.00	11.20 2.80 2.70 0.50	7,280.00 1,820.00 715.50 117.50		
						9,933.00	-	(1,890.00)
116056678	05/13/2015	76995.1	Cantrill	650.00	0.20	130.00		
						130.00	-	
116057029	06/05/2015	76995.1	Cantrill Eichman	650.00 650.00	2.10 0.20	1,365.00 130.00		
						1,495.00	-	
116058035	07/10/2015	76995.1	Cantrill	650.00	0.30	195.00		
						195.00	-	
116059052	08/14/2015	76995.1	Cantrill	650.00	0.20	130.00		
						130.00	-	
116059837	09/11/2015	76995.1	Cantrill Eichman Wester	650.00 650.00 235.00	2.90 4.00 1.50	1,885.00 2,600.00 352.50		
						4,837.50	-	
116061795	11/20/2015	76995.1	Cantrill	650.00	0.50	325.00		
						325.00	-	
116065115	03/25/2016 (12/2015)	76995.1	Cantrill	650.00	2.20	1,430.00		
						1,430.00	-	
116065116	03/25/2016 (01/2016)	76995.1	Cantrill Eichman Allen	650.00 650.00 220.00	3.50 1.10 7.00	2,275.00 715.00 1,540.00		
						4,530.00	12.80	

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Invoice	Invoice Date	C/M#	Timekeeper	Billing Rate	Hours Billed	Fees Billed	Expenses Billed	Credits & Fee Adjustments
116065153	03/31/2016 (02/2016)	76995.1	Cantrill	650.00	2.50	1,620.00		
			Eichman	650.00	13.00	8,450.00		
			Allen	220.00	2.80	616.00		
			Linyard	375.00	3.00	1,125.00		
			Wester	204.00	4.50	918.00		
						12,799.00	-	
116066650	05/20/2016 (03/2016)	76995.1	Cantrill	650.00	8.90	5,785.00		
			Eichman	650.00	27.20	17,680.00		
			Linyard	375.00	22.00	8,250.00		
			Wester	204.00	10.90	2,223.60		
						33,938.60	-	
116066760	06/03/2016 (04/2016)	76995.1	Cantrill	650.00	2.30	1,495.00		
						1,495.00	-	
116067435	06/27/2016 (05/2016)	76995.1	Cantrill	650.00	2.00	1,300.00		
						1,300.00	-	
Grand Totals						1,023,802.80	9,395.69	(17,630.25)
Fees + Expenses - Credits/Fee Adjustments =				1,015,568.44				