

attorneys for the executor \$325,000 and \$48,870, yet counsel then sought an additional sum of
over \$2.5 million in fees which the probate court denied. The applicability of *Hilton* is
questionable because the estate value and compensation amounts involved there are a far cry from
the amounts involved in this very modest estate worth \$380,000, a statutory fee of only \$10,600
and an extraordinary fee of a mere \$1,815.

6 4. Setting aside whether the "Walker principle" applied in *Hilton* should be applied 7 here to deny our extraordinary fee request, I have reviewed our firm's records for statutory 8 services rendered. That time, including estimated time to prepare for and attend the hearing on the 9 final account and report, process the order and complete the documentation to wind up the estate 10 through final discharge if billed at our normal hourly rates (\$450 for my time, \$325 for associate 11 attorney time and \$145 for paralegal time) amounts to \$9,892 (29.9 total hours) because we also 12 performed some services for the administrator that would normally be her responsibility, including 13 the preparation and processing of a request for a tax identification number, the preparation and 14 filing of IRS forms 56 (notice of fiduciary relationship) and 8822 (change of address of taxpayer) 15 and preparation and filing of a preliminary change of ownership report with the county assessor.

16 5. Secondly, the "Walker principle" relied upon by the *Hilton* court is based upon the 17 holding in Estate of Walker (1963) 221 Cal.App.2d 792. That case involved an estate worth 18 \$313,719 which, at the time, computed to statutory fees of \$6,085. Unlike the case at bar, the 19 estate in Walker consisted almost entirely of cash and securities, and executor and counsel each 20 sought an additional \$1,000 in extraordinary compensation. The probate court held that the 21 statutory compensation was "adequate and fair compensation for all services rendered to said 22 estate" and the court of appeal affirmed. Notably, the decision in *Walker* is almost 60 years old. 23 One dollar in 1963 is equivalent in purchasing power to about \$9.73 today, an increase of \$8.73 over 59 years. The dollar had an average inflation rate of 3.93% per year between 1963 and today. 24 25 producing a cumulative price increase of 872.91%. (See, https://www.in2013dollars.com 26 /us/inflation/1963?amount=1.) Thus, the statutory fees allowed in *Walker* amounts to \$59,207 in 27 today's money. The allowable statutory fees in this case represent only 18% of the present day 28 value of the statutory fees which were granted in Walker.

1	6. Declarant, therefore, submits that the extraordinary services performed by our
2	firm's attorneys and staff are reasonable in light of the hours incurred and served as a benefit to the
3	estate and its beneficiary.
4	I declare under penalty of perjury under the laws of the State of California that the
5	foregoing is true and correct and that this declaration was executed on December, 2022, at
6	San Bernardino, California.
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9	THOMAS W. DOMINICK
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11	MAGALLANES / Probate / Pleadings / Supplemental Declaration re Extraordinary Services
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	3 SUPPLEMENTAL DECLARATION OF THOMAS W. DOMINICK RE EXTRAORDINARY ATTORNEY'S FEES
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