

COMMISSIONS

		Per Col.	Per Total
Executor or Administrator	\$ 00.01 to \$ 100,000.00	5%	5,000.00
	\$ 100,000.01 to \$ 200,000.00	4%	4,000.00
	\$ 200,000.01 to \$ 1,000,000.00	3%	24,000.00
	\$ 1,000,000.01 to \$ 2,000,000.00	2%	20,000.00
	\$ 2,000,000.01 to \$ 3,000,000.00	1½%	15,000.00
	\$ 3,000,000.01 to \$ 4,000,000.00	1%	10,000.00
	\$ 4,000,000.01 to \$ 5,000,000.00	½%	5,000.00

1% Joint Accounts
3% Real Estate Converted with Aid of Broker

1% P.O.D. Bonds
5% Real Estate: Non-Converted

1% Trust Funds
1% Real Estate: Specific Devise

Attorney	\$ 00.01 to \$ 25,000.00	7%	1,750.00	1,750.00
	\$ 25,000.01 to \$ 50,000.00	6%	1,500.00	3,250.00
	\$ 50,000.01 to \$ 100,000.00	5%	2,500.00	5,750.00
	\$ 100,000.01 to \$ 200,000.00	4%	4,000.00	9,750.00
	\$ 200,000.01 to \$ 1,000,000.00	3%	24,000.00	33,750.00
	\$ 1,000,000.01 to \$ 2,000,000.00	2%	20,000.00	53,750.00
	\$ 2,000,000.01 to \$ 3,000,000.00	1½%	15,000.00	68,750.00
	\$ 3,000,000.01 to \$ 4,000,000.00	1%	10,000.00	78,750.00
	\$ 4,000,000.01 to \$ 5,000,000.00	½%	5,000.00	83,750.00

½% Regular Commission P.O.D. Bonds and Trust Funds
1% Non-Probate Assets up to 1,000,000
3½% Transfer

Joint Accounts
1% Non-Probate Assets
3½% Assets Which are Taxable at One Half Value
Joint Accounts Fully Taxable: Full Commission

Johnson Estate

Exhibit A

market value of principal on April 30, 1983, shown in the respondent's answer as well as in the light of the \$124,240.74 carrying value.

The fees will be reduced to \$22,500. This compensates Mr. Tucker at about \$80 an hour, Mr. Baker at about \$70 an hour and the firm for the law students at \$20 an hour. Their usual hourly fees which under other circumstances might be reasonable and merited cannot be met since the fund cannot carry them. The \$1000 credit for payment reduces the net counsel fees still owed to \$21,500. \$1000 of the fees will be assessed against income, the balance of \$20,500 and \$737.58 in costs will be allocated against principal.

EDITORS' NOTE: See *Taylor Est.*, 3 FIDUC. REP. 2d 410, annotated in *Fiduciary Review*, Feb. 1984.

Johnson Estate

Compensation — Executor — Attorney

Corporate executor's commission in accord with its fee schedule as provided in testator's will, and attorney's fee \$200 in excess of schedule approved by Attorney General, allowed. (Hunter 2d — Attorney 3(a); Commissions 8 (a)).

In the Orphans' Court Division of the Court of Common Pleas of Chester County. Estate of Margaret E. Johnson, deceased. Objections to first and final account. No. 1982-166.

L. Peter Temple, for executor.

Rogers A. Bender, for accountant.

Stephen Carroll, for objectant.

ADJUDICATION BY WOOD, J., SEPTEMBER 12, 1983:

Faith Carole Dolente, granddaughter of decedent and a beneficiary under her will, has lodged various objections to the first and final account filed by the executor, Downingtown National Bank. All but two have either been resolved by the parties or waived by the objectant. The two remaining objections assert that the executor's fee in the aggregate amount of \$11,356.43 and a counsel fee in the total amount of \$14,720.82 are excessive.

Neither party requested a hearing on these two remaining points, but instead agreed to submit the matter on briefs. In ruling on the objections, therefore, we are limited solely to consideration of those documents which have been filed of record.

With respect to the question of excessive executor's fees, item 9 of decedent's will provides:

Item 9: The above named corporate fiduciary shall receive compensation in accordance with its standard of fees in effect from time-to-time over the period during which its services are performed.

Although not verified in any way, objectant herself attached the executor's fee schedule to her brief. Our computation of executor's fees pursuant to that schedule indicates that the executor did follow its own fee schedule as required by decedent's will.

With respect to counsel fees, it appears that the challenged fee is about \$200 over the schedule of fees approved by the Attorney General, which we use for our own guidance in auditing estates. A copy is attached as "Exhibit A". Absent evidence concerning the actual worth or lack of efficacy of the attorney's services, we will approve the fee as it appears in the account. It does not appear to be outrageously excessive on its face, and the record does reveal additional litigation not ordinarily involved in the settlement of estates.