The policy memorandum defines extraordinary services as negotiating leases, handling complex real estate transactions, participating in litigation, and performing similarly demanding tasks. Accountings reflect, however, that clearly routine services such as purchasing cars or securities, preparing income tax returns, attending meetings, or consulting with wards or conservatees are frequently classified as "extraordinary." The prescribed formula is more honored in the breach than in the observance.

In a number of cases, attorney fees for lease negotiations have been allowed by the court based upon fees normally charged by licensed real estate brokers. A letter of September 1, 1964, from Judge McCabe to fiduciaries and attorneys sanctioned this practice. Exhibit 11. For example, in the Estate of Vincent Gonzales, Jr., Judge Brown allowed a \$28,000 fee to attorney Hollowell during the fourth accounting period which appears to have been calculated on the basis of the amount a licensed real estate broker might have charged. Exhibit 12.

In the Estates of Benita Olinger and Diane Voorhees, the attorney, Raymond C. Simpson, was actually awarded fees of \$7,630 for each estate--a total of \$15,260--for negotiating a 65-year lease with the Myers-Koozin Company. He based the fees on 218 hours of work for each estate, at \$35 an hour. The Olinger file reflects, however, that it was his original intention to request as his fee two and one-half percent of \$1,404,000--the total guaranteed minimum rent anticipated over the full period of the lease--and to