a motor bike. He was allowed $3,000 in extraordinary fees. James Hollowell, attorney for the estate, was allowed $1,540 for assistance with the above services. Moreover, some of these same services were included in support of extraordinary fiduciary fees requested from the estates of Ray's sister and parents, and attorney fees were also requested in these estates for assistance with the services for which the fiduciary was recompensed. Exhibit 15.

There is also duplication of the functions of the Bureau of Indian Affairs by the Superior Court whenever trust lands are involved in a transaction. All dispositions of trust lands, such as sales, leases, grants of rights-of-way, etc., require approval by both the Bureau and the court. This dualism results in unduly complicating and delaying the consummation of transactions as well as in creating a great deal of unnecessary expense to Indian estates. Transactions involving trust lands are cited by fiduciaries and attorneys as justifying the major portion of their fees.

3. Inadequacy of Records

In 36 estates a thorough check was made not only of the official accountings but also of records maintained by fiduciaries and attorneys, with the following results:

No adverse findings	9 cases
Records not adequate	23 cases
Inadequate supporting documentation	25 cases
Income not properly accounted for	15 cases
Assets overstated	7 cases