

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:)	Chapter 9
)	
CITY OF DETROIT, MICHIGAN,)	Case No. 13-53846
)	
Debtor.)	Hon. Steven W. Rhodes

**THIRD INTERIM APPLICATION OF FEE EXAMINER PARTIES
FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES**

Pursuant to paragraph 27 of this Court’s Fee Review Order dated September 11, 2013 (Dkt. # 810) (“Fee Review Order”), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case (“Fee Examiner”), hereby applies for the interim allowance of compensation and reimbursement of expenses for the Fee Examiner Parties (as defined in the Fee Review Order) for the period beginning January 1, 2014 through and including March 31, 2014 (“Application Period”). Specifically, the Fee Examiner requests the entry of an order authorizing the interim allowance and payment to the Fee Examiner Parties of (A) fees in the aggregate amount of \$322,956.20 for services rendered during the Application Period, and (B) expense reimbursement in the aggregate amount of \$357.90 for actual expenses incurred in connection with services rendered during the Application Period. These aggregate amounts consist of fees and expenses by (i) the Fee Examiner (requesting \$101,352.00 in fees and \$0.00 in expenses), (ii) Shaw Fishman Glantz & Towbin LLC (“Shaw Fishman”), counsel to the Fee Examiner (requesting \$155,733.00 in fees and \$276.54 in expenses), and (iii) Kapila & Company (“Kapila”), financial advisor to the Fee Examiner (requesting \$65,871.20 in fees and \$81.36 in expenses). In support of this Third Interim Fee Application (the “Application”), the Fee Examiner states as follows:



BACKGROUND

1. On July 18, 2013, the City of Detroit (“City”) commenced its chapter 9 case (the “Case”). With the consent of the City, and pursuant to 11 U.S.C. §§ 105, 943(b)(3), 1129(a)(2), and 1129(a)(3), the Court entered an order on August 8, 2013 that appointed the Fee Examiner (Dkt. # 383) (“Fee Examiner Order”).

2. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

FEE EXAMINER’S ROLE IN CITY’S BANKRUPTCY CASE

3. As set forth in the Fee Examiner Order, the Fee Examiner’s responsibility is to “assure the Court, the City, the creditors, and the public that the City’s Professional Fee Expenses are fully disclosed and are reasonable, as required by 11 U.S.C. § 943(b)(3).” *See* Fee Examiner Order at ¶ 3. The scope of the Fee Examiner’s review of Professional Fee Expenses¹ is limited to professional compensation and expense reimbursement obligations that the City incurs in connection with the Case on a postpetition basis. To assist him in the performance of his duties, the Fee Examiner is authorized to use the services of Shaw Fishman and Kapila. *See* Fee Examiner Order at ¶ 5.

4. With the assistance of Shaw Fishman and Kapila, the Fee Examiner has assumed the duties and responsibilities contemplated in the Fee Examiner Order and the Fee Review Order, including (i) establishing procedures for the submission of Professional Fee Expenses; (ii) establishing procedures for the public disclosure of Professional Fee Expenses; (iii) developing a uniform method for reviewing Professional Fee Expenses to ensure all fees are disclosed and reasonable; (iv) extensively reviewing the submission of all Professional Fee Expenses for

¹ All terms not otherwise defined carry the meaning ascribed to them in the Fee Examiner Order and the Fee Review Order.

disclosure and reasonableness; (v) cross-referencing the submissions of Professional Fee Expenses to ensure minimum duplication of services for which Professionals seek compensation from the City; (vi) preparing and submitting reports to Professionals and the Court detailing the review of Professional Fee Expenses and, where appropriate, making recommendations; and (vii) communicating with Professionals submitting Professional Fee Expenses regarding their fees, expenses, and the Fee Examiner's recommendations for making any alterations or changes thereto.

5. For the performance of the aforementioned duties and responsibilities by the Fee Examiner Parties, the Fee Review Order authorizes the Fee Examiner Parties to seek interim compensation and reimbursement of expenses. *See* Fee Review Order at ¶ 27.

GENERAL STATUS OF FEE REVIEW PROCESS TO DATE

6. The Fee Review Order controls the process by which (i) Professionals for the City and the Committee submit Monthly Invoices to the Fee Examiner for review, and (ii) the Fee Examiner reviews Monthly Invoices and communicates with Professionals regarding those Monthly Invoices (the "Fee Review Process"). Under the terms of the Fee Review Order, each Professional seeking compensation and reimbursement from the City for post-petition services was first required to submit to the Fee Examiner (a) an executed copy of its engagement letter, (b) a verified statement respecting its regular hourly rates and any discounted rates, and (c) a list of the billing and expense categories that the Professional would use in its Monthly Invoices.

7. Review of, and Resolution Discussions relating to Professionals' October, November and December 2013 Invoices have concluded. The Fee Examiner filed his Second Quarterly Report with respect to substantially all of those invoices on May 6, 2014.

8. Monthly Invoices for services rendered during January 2014 were due to the Fee Examiner by March 21, 2014. Following detailed reviews of each submitted January Invoice,

and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted January Invoice to Professionals on or about May 8, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its January Invoice and the recommendations made in the Preliminary Reports.

9. For the January Invoice period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Foley & Lardner LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

10. On or about April 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during February 2014. A similar review process was undertaken for February Invoices as for the January Invoices, and the Fee Examiner generally transmitted Preliminary Reports to Professionals on or about May 27, 2014. For the month of February, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

11. On or about May 19, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during March 2014. Following detailed reviews of each submitted March Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted March Invoice to

Professionals on or about June 30, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its December Invoice and the recommendations made in the Preliminary Reports. For the March Invoice period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Foley & Lardner LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

12. On or about June 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during April 2014. For the April period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Foley & Lardner LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

13. The Fee Examiner Parties have recently concluded the initial review of Professionals' April Invoices and are in the midst of transmitting Preliminary Reports regarding each submitted April Invoice to the Professionals. Additionally, on May 29, 2014, the Court issued an order requiring U.S. Bank, as Trustee, to submit the invoices received from its internal employees to the Fee Examiner for review. The Fee Examiner has received initial invoices from Bodman PLC, John S. Young, Jr. LLC, Waller Lansden Dortch & Davis, LLP, GLC Advisors &

Co., LLC, and U.S. Bank, and has begun reviewing those invoices and integrating these Professionals into the Fee Review Process.

14. Pursuant to the Fee Review Order, the Fee Examiner has prepared Final Monthly Reports regarding the reviewed January, February and March Invoices. These Final Monthly Reports have been included in the Fee Examiner's Third Quarterly Report, which was simultaneously filed with this Application.

**SERVICES RENDERED BY FEE EXAMINER PARTIES
AND EXPENSES INCURRED**

15. During the Application Period, the Fee Examiner Parties rendered 916.1 hours of professional services, comprised of 164.0 hours by the Fee Examiner, 486.4 hours by Shaw Fishman and 265.7 hours by Kapila, having an aggregate value² of \$322,956.20. The average hourly rate for the Fee Examiner and Shaw Fishman attorneys and paraprofessionals (collectively with the Fee Examiner, the "Shaw Fishman Professionals") for services rendered during the Application Period is approximately \$395. The average hourly rate for Kapila professionals for services rendered during the Application Period is approximately \$248. The actual and necessary costs expended by the Fee Review Parties, and for which the Fee Examiner Parties request reimbursement, is \$357.90.

16. The Fee Examiner Parties are providing fee review services at significant discounts from their standard hourly rates. A comparison of the Fee Examiner Parties' standard hourly rates and their discounted Detroit rates applicable to the Application Period is attached hereto as Exhibit 6-A.

² All references to the value of professional services by the Fee Examiner Parties are based on the discounted rates applicable to this Case.

17. In paragraph 8 of the Fee Examiner Order, the Shaw Fishman Cap was placed on the maximum blended rate permitted on the fees charged by the Fee Examiner and Shaw Fishman (\$430 per hour), and the Kapila Cap was placed on the maximum blended rate permitted on the fees charged by Kapila (\$300 per hour). The Shaw Fishman and Kapila Caps are determined on a quarterly basis. For the Application Period, the average hourly rate for the Shaw Fishman Professionals (\$395 per hour) is less than the Shaw Fishman Cap, and the average hourly rate for the Kapila Professionals (\$248 per hour) is less than the Kapila Cap. Therefore, the Shaw Fishman and Kapila Caps are inapplicable for the Application Period and no additional discount need be applied to the requested fees of the Fee Examiner Parties.

A. Services Rendered by Robert M. Fishman as Fee Examiner

18. During the Application Period, the Fee Examiner rendered 164.0 hours of professional services in this Case having an aggregate value of \$101,352.00, for an average hourly rate of approximately \$618. The Fee Examiner provided professional services with respect to every aspect of the Fee Review Process, including reviewing submitted monthly invoices, consulting with the Fee Examiner Parties and Professionals regarding reviewed invoices, and preparing preliminary, final monthly and quarterly reports.

19. Professionals submitted their October Invoices on or about December 19, 2013. The Fee Examiner oversaw Shaw Fishman and Kapila professionals' review of each invoice, and he participated in numerous conferences with each review team to discuss each Professional's October Invoice and prepare Fee Review spreadsheets and Preliminary Reports. Following comprehensive consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his Preliminary Reports respecting the October Invoices and engaged in Resolution Discussions with several Professionals. With respect to the October Invoices, the Fee Examiner also facilitated discussions with Professionals regarding cumulative time spent attending the

Eligibility Hearings. Those discussions resulted in a reduction of the total compensation sought from the City for time spent attending and participating in the Eligibility Hearings.

20. Professionals submitted their November Invoices on or about January 18, 2014, and the Fee Examiner oversaw the same review process as with respect to the submitted October invoices. Following consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his Preliminary Reports respecting the November Invoices and engaged in Resolution Discussions with Professionals. During the Application period, the Fee Examiner also began reviewing submitted December Invoices.

21. In addition to reviewing and preparing preliminary reports for October and November Invoices, the Fee Examiner also drafted the final monthly report respecting the September 2013 Invoices (“Final September Report”). The Final September Report, along with the Final July and August Monthly Report, was later filed with the Fee Examiner’s First Quarterly Report in February 2014. Detailed invoices for the services rendered by the Fee Examiner during the Application Period are attached to this Application as Exhibit 6-B.

22. In summary, the Fee Examiner seeks the interim allowance of \$101,352.00 in compensation with respect to services provided by the Fee Examiner during the Application Period (the “Fee Examiner Compensation Request”). The time actually spent by the Fee Examiner at the applicable discounted rate, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Robert M. Fishman	Fee Examiner	\$618.00	164.0	\$101,352.00
Total:		\$618.00	164.0	\$101,352.00

23. The Fee Examiner is not seeking any interim reimbursement for actual and necessary costs during the Application Period.

B. Services Rendered by Shaw Fishman Glantz & Towbin LLC

24. During the Application Period, Shaw Fishman rendered 486.4 hours of professional services assisting the Fee Examiner, having an aggregate value of \$155,733.00. The average hourly rate of Shaw Fishman professionals (excluding the Fee Examiner) for the Application Period is approximately \$320. Shaw Fishman has assisted the Fee Examiner in all aspects of the Fee Review Process, which has included reviewing Professionals' October Invoices and November Invoices, drafting Preliminary Reports, engaging in Resolution Discussions with every Professional, and drafting inserts for Final Monthly Reports.

25. During the Application Period, Shaw Fishman undertook the extensive review of each Professional's October Invoices and November Invoices. Following individual reviews of October and November Invoices assigned by the Fee Examiner, Shaw Fishman professionals consulted with other members of the fee review team and Kapila professionals to prepare consolidated comments for each Professional and draft Fee Review Spreadsheets and Preliminary Reports. Shaw Fishman also engaged in Resolution Discussions with every Professional to discuss suggested revisions to the submitted Monthly Invoices. Resolution Discussions focused on the time spent attending or participating in the Eligibility Hearings. Shaw Fishman also began its review of submitted December Invoices during the Application Period.

26. With respect to September Invoices, Shaw Fishman drafted inserts for the Final September Report to be included with the Fee Examiner's First Quarterly Report. Shaw Fishman also assisted the Fee Examiner with drafting and compiling the First Quarterly Report and related Invoices to be filed therewith, and drafted the First Interim Fee Application.

27. Detailed invoices for the services rendered by Shaw Fishman during the Application Period are attached to this Application as Exhibit 6-C.

28. In summary, Shaw Fishman seeks the interim allowance of \$155,733.00 in compensation with respect to services provided to the Fee Examiner during the Application Period (the “Shaw Fishman Compensation Request”). The time actually spent by Shaw Fishman professionals at the applicable discounted rate, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Ira Bodenstein	Member	\$434.00	52.6	\$22,828.40
Peter J. Roberts	Member	\$419.00	81.5	\$34,148.50
Gordon E. Gouveia	Member	\$347.00	76.7	\$26,614.90
David R. Doyle	Associate	\$267.00	147.3	\$39,329.10
Marc S. Reiser	Associate	\$267.00	52.3	\$13,964.10
Allison Hudson	Associate	\$248.00	76.0	\$18,848.00
Total:		(blended) \$320.00	486.4	\$155,733.00

29. Shaw Fishman also seeks interim reimbursement in the amount of \$276.54 (the “Shaw Fishman Expense Reimbursement Request”) for its actual and necessary costs during the Application Period (the “Shaw Fishman Expenses”). The Shaw Fishman Expenses are detailed in Exhibit 6-C.

30. The specific expenses incurred during the Application Period and for which reimbursement is requested are as follows:

Category	Amount
Online docketing and documents (PACER)	\$67.70
Photocopies	\$145.90
AT&T Teleconference Services	\$62.94
Total:	\$276.54

Shaw Fishman uses PACER to monitor docket activity and obtain documents filed with the Court. Shaw Fishman uses AT&T Teleconference Services for meetings among team members located in different geographic areas and to coordinate Resolution Discussions with Professionals subject to the Fee Review Process.

31. All of the Shaw Fishman Expenses are expenses that Shaw Fishman customarily recoups for providing professional services to other clients.

C. Services Rendered by Kapila & Company

32. During the Application Period, Kapila rendered 265.7 hours of professional services assisting the Fee Examiner, having an aggregate value of \$65,871.20. The average hourly rate of Kapila professionals for the Application Period is approximately \$248. Kapila assisted the Fee Examiner in utilizing software to extract data from Monthly Invoices and organize data in Fee Review Spreadsheets.

33. During the Application Period, Kapila provided technical assistance to the Fee Examiner by extracting data from all submitted October, November and December Invoices and organizing this data into comprehensive Fee Review spreadsheets. Kapila also reviewed every generated Fee Review spreadsheet for accuracy and provided summary feedback to the Shaw Fishman Professionals. The Fee Review spreadsheets were annotated by the Fee Examiner Parties and subsequently distributed to Professionals in conjunction with Preliminary Reports. In addition to its vital technical assistance, Kapila also assisted the Fee Examiner and Shaw Fishman with reviewing Monthly Invoices submitted by accounting professionals, financial advisors and investment bankers. Kapila assisted not only in the review of the Monthly Invoices, but also with annotating the Fee Review spreadsheets and drafting Preliminary Reports.

34. Detailed invoices for the services rendered by Kapila during the Application Period are attached to this Application as Exhibit 6-D.

35. In summary, Kapila seeks the interim allowance of \$65,871.20 in compensation with respect to services provided to the Fee Examiner during the Application Period (the “Kapila Compensation Request”). The time actually spent by Kapila at its applicable discounted rates, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Soneet Ravi Kapila	Partner	\$450.00	9.6	\$4,320.00

Mary McMickle	Partner	\$342.00	67	\$22,914.00
Joseph Gillis	Senior Consultant	\$272.00	74.3	\$20,209.60
Shantel Thomas	Forensic Consultant	\$234.00	6.7	\$1,567.80
Mark Parisi	Forensic Analyst	\$156.00	108.0	\$16,848.00
Joan Zeiler	Paraprofessional	\$118.00	0.1	\$11.80
Total:		(blended) \$248.00	265.7	\$65,871.20

36. Kapila also seeks interim reimbursement in the amount of \$81.36 (the “Kapila Expense Reimbursement Request”) for its actual and necessary costs during the Application Period (the “Kapila Expenses”). The Kapila Expenses are detailed in Exhibit 6-D.

37. The specific expenses incurred during the Application Period and for which reimbursement is requested are as follows:

Category	Amount
Photocopies	\$17.40
Teleconference Services	\$63.96
Total:	\$81.36

38. All of the Kapila Expenses are expenses that Kapila customarily recoups for providing professional services to other clients.

PAYMENTS RECEIVED BY FEE EXAMINER PARTIES TO DATE

39. Pursuant to paragraph 27 of the Fee Review Order, the Fee Examiner filed January, February and March monthly invoices with the Court on behalf of the Fee Examiner Parties, and he provided notice of the invoices to interested parties through CM/ECF.

40. The Fee Examiner Parties have received no objection to their January, February or March monthly invoices. In accordance with the Fee Review Order, the City has made certain interim payments (“Interim Payments”) to the Fee Examiner Parties on account of their invoices for August through December 2013.

41. In accordance with the Fee Review Order, the City has made Interim Payments to the Fee Examiner and Shaw Fishman in the aggregate amount of \$218,798.80. Subject to this

Court's allowance of this Application, the application of these Interim Payments in partial satisfaction of the Fee Examiner Compensation Request, the Fee Examiner Expense Reimbursement Request, the Shaw Fishman Compensation Request, and the Shaw Fishman Expense Reimbursement Request will leave an aggregate balance due to the Fee Examiner and Shaw Fishman of \$38,562.74 for amounts billed but not paid during the Application Period (the "Unpaid FE/SF Compensation").

42. In accordance with the Fee Review Order, the City has made Interim Payments to Kapila in the amount of \$56,071.88. Subject to this Court's allowance of this Application, the application of these Interim Payments in partial satisfaction of the Kapila Compensation Request and the Kapila Expense Reimbursement Request will leave a balance due to Kapila of \$9,880.68 for amounts billed but not paid during the Application Period (the "Unpaid Kapila Compensation").

REASONABLENESS OF COMPENSATION AND BENEFITS CONFERRED

43. Pursuant to § 943(b)(3) of the Bankruptcy Code, the amounts to be paid for services and expenses in this Case must be fully disclosed and be reasonable. *See* 11 U.S.C. § 943(b)(3). Through this Application, the Fee Examiner Parties have fully disclosed the amounts sought by each of them for services and expenses during the Application Period, and they have demonstrated the reasonableness of those amounts.

44. All of the services rendered by the Fee Examiner Parties during the Application Period were necessary for the execution of the Fee Examiner's duties and responsibilities as set forth in the Fee Examiner Order and the Fee Review Order. Moreover, at all times, the Fee Examiner Parties rendered their services in an effective and efficient manner without any unnecessary duplication of efforts. Therefore, the compensation requested through this

Application is reasonable in all respects, particularly in light of the nature, extent, and complexity of the matters involved and the benefits conferred by the Fee Examiner Parties.

45. The most significant benefit conferred by the appointment of the Fee Examiner and the establishment of the Fee Review Process is the deterrent effect that the entire Fee Review Process has on the submission of inappropriate fee and expense requests by Professionals engaged in this Case. Additionally, the Fee Review Process allows for the review and extensive analysis of all Professionals' invoices by an unbiased, objective third party.

46. In reviewing the October and November Invoices, the Fee Examiner Parties discussed with Professionals the actual impact of any voluntary discounts provided, the potential duplication of work undertaken by several Professionals, and they identified areas in Monthly Invoices where the inadequacy of time descriptions, unreasonableness of time, or improperly allocated resources warranted writing off certain fees and expenses or revising applicable time and expense entries. To date, the efforts and review by the Fee Examiner Parties resulted in a reduction in excess of \$806,054.00 in Professional Fee Expenses from those initially billed.³ In part, such voluntary reductions came from certain Professionals, at the Fee Examiner Parties' recommendation, making adjustments to their applicable rates in order to provide reduced rates to the City and the Committee, and from writing off time due to inadequate time entries in the Monthly Invoices.

47. For all of the foregoing reasons, the approval of the compensation and expense reimbursement requested herein is appropriate and should be approved accordingly.

³ This amount is in addition to the approximately \$4,688,454 in voluntary reductions taken by the Professionals prior to the submission of the Monthly Invoices.

CONCLUSION

WHEREFORE, the Fee Examiner requests the entry of an order, substantially in the form attached hereto as Exhibit 1, that:

- (a) Allows \$322,956.20 in aggregate compensation to the Fee Examiner Parties on an interim basis for the Application Period;
- (b) Allows \$357.90 in aggregate expense reimbursement to the Fee Examiner Parties on an interim basis for the Application Period;
- (c) Authorizes the Fee Examiner Parties to apply the Interim Payments to the compensation and expense reimbursement requests allowed pursuant to this Application;
- (d) Authorizes and directs the City to pay the Unpaid FE/SF Compensation and the Unpaid Kapila Compensation; and
- (e) Provides the Fee Examiner Parties with such additional relief as may be appropriate and just under the circumstances.

Respectfully submitted,

Robert M. Fishman, Fee Examiner

Dated: August 5, 2014

By: /s/ Peter J. Roberts
One of his attorneys

Peter J. Roberts
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EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:)	Chapter 9
)	
CITY OF DETROIT, MICHIGAN,)	Case No. 13-53846
)	
Debtor.)	Hon. Steven W. Rhodes

**ORDER APPROVING THIRD INTERIM APPLICATION OF
FEE EXAMINER PARTIES FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

Upon consideration of the Third Interim Application Of Fee Examiner Parties For Allowance Of Compensation And Reimbursement Of Expenses (the “Application”);¹ this Court having entered an order dated September 11, 2013 (Dkt. # 810) (“Fee Review Order”) regarding the review of professional fees in this case and the payment of interim compensation and expense reimbursement to the Fee Examiner Parties (as defined in the Fee Review Order); due and proper notice of the Application having been given to all parties entitled thereto; the Court having jurisdiction over the subject matter of and the parties to the Application; the Court having reviewed the Application and determined that good cause exists to grant the relief sought in the Application; it is hereby ORDERED:

1. The Application is allowed as provided herein.
2. The Fee Examiner is hereby allowed \$101,352.00 in aggregate compensation on an interim basis for the Application Period extending from January 1, 2014 through and including March 31, 2014.

¹ Capitalized terms not otherwise defined carry the same meaning ascribed to them in the Application.

3. Shaw Fishman is hereby allowed \$155,733.00 in aggregate compensation on an interim basis for the Application Period extending from January 1, 2014 through and including March 31, 2014.
4. Shaw Fishman is hereby allowed \$276.54 in aggregate expense reimbursement on an interim basis for the Application Period extending from January 1, 2014 through and including March 31, 2014.
5. Kapila is hereby allowed \$65,871.20 in aggregate compensation on an interim basis for the Application Period extending from January 1, 2014 through and including March 31, 2014.
6. Kapila is hereby allowed \$81.36 in aggregate expense reimbursement on an interim basis for the Application Period extending from January 1, 2014 through and including March 31, 2014.
7. The Fee Examiner Parties are authorized to apply the Interim Payments (as defined in the Application) in partial satisfaction of the compensation and expense reimbursement allowed on an interim basis through this Order (the “Allowed Fees and Expenses”).
8. The City is authorized and directed to pay the balance of the Allowed Fees and Expenses remaining after the Fee Examiner Parties’ application of the Interim Payments (as defined in the Application) to the Allowed Fees and Expenses.

EXHIBIT 2

**UNITED STATES BANKRUPTCY COURT
Eastern District of Michigan**

In re:

CITY OF DETROIT, MICHIGAN,

Debtor.

) **Chapter 9**
)
) **Case No. 13-53846**
)
) **Hon. Steven W. Rhodes**

Address: 2 Woodward Avenue, Suite 1126
Detroit, Michigan 48226

Last four digits of Social Security or
Employer's Tax Identification (EIN) No(s).(if any): 38-6004606

**NOTICE OF MOTION AND OPPORTUNITY TO RESPOND ON
THIRD INTERIM APPLICATION OF FEE EXAMINER PARTIES
FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES**

Robert M. Fishman, the court appointed fee examiner in the above-captioned case (“Fee Examiner”) has filed papers with the court seeking an order authorizing the interim allowance and payment to the Fee Examiner Parties (consisting of the Fee Examiner, Shaw Fishman Glantz & Towbin LLC, and Kapila & Company) of the aggregate amount of \$322,956.20 for services rendered (“Fees”) and the aggregate amount of \$357.90 for reimbursement of expenses (“Expenses”) incurred by the Fee Examiner Parties in the time period from January 1, 2014 through March 31, 2014 (the “Application”). Pursuant to the Court’s Fee Review Order of September 11, 2013 (Dkt. No. 810), the Fee Examiner Parties have conditionally applied payments totaling \$274,870.68 thus far by the City on account of the Fees and Expenses for which the Fee Examiner Parties seek compensation and reimbursement pursuant to the Application.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the court to grant the relief sought in the Application, or if you want the court to consider your views on the Application, within twenty-one (21) days, you or your attorney must:

1. File with the court a written response or an answer, explaining your position at:¹

United States Bankruptcy Court
211 W. Fort Street, Suite 2100
Detroit, Michigan 48226

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above. All attorneys are required to file pleadings electronically.

¹ Response or answer must comply with F. R. Civ. P. 8(b), (c) and (e)

You must also mail a copy to:

Robert M. Fishman
Peter J. Roberts
Shaw Fishman Glantz & Towbin LLC
321 North Clark Street, Suite 800
Chicago, IL 60654

2. If a response or answer is timely filed and served, the clerk will schedule a hearing on the Application and you will be served with a notice of the date, time and location of the hearing.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in Application and may enter an order granting that relief.

Respectfully submitted,

Robert M. Fishman, Fee Examiner

Dated: August 5, 2014

By: /s/ Peter J. Roberts
One of his attorneys

Peter J. Roberts
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EXHIBIT 3

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:)	Chapter 9
)	
CITY OF DETROIT, MICHIGAN,)	Case No. 13-53846
)	
Debtor.)	Hon. Steven W. Rhodes

CERTIFICATE OF SERVICE

Peter J. Roberts, an attorney, hereby certifies that he filed and served **(i) the Third Interim Application Of Fee Examiner Parties For Allowance Of Compensation And Reimbursement Of Expenses, and (ii) its accompanying Notice Of Motion And Opportunity To Respond** using the Court's ECF System on this 5th day of August, 2014.

/s/ Peter J. Roberts

Peter J. Roberts
(Admitted in the Eastern District of Michigan)
Shaw Fishman Glantz & Towbin LLC
321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

EXHIBIT 6-A

COMPARISON OF SHAW FISHMAN HOURLY RATES

MEMBERS	2014 STANDARD RATES	2014 DETROIT RATES
Robert M. Fishman	\$695.00	\$618.00
Ira Bodenstein	\$505.00	\$434.00
Peter J. Roberts	\$485.00	\$419.00
Gordon E. Gouveia	\$395.00	\$347.00
ASSOCIATES		
David R. Doyle	\$310.00	\$267.00
Marc S. Reiser	\$310.00	\$267.00
Allison B. Hudson	\$270.00	\$248.00

COMPARISON OF KAPILA & COMPANY HOURLY RATES

PROFESSIONAL STAFF	2014 STANDARD RATES	2014 DETROIT RATES
Soneet R. Kapila	\$530.00	\$450.00
Mary M. McMickle	\$380.00	\$342.00
Joseph E. Gillis	\$314.00	\$272.00
Shantel Thomas	\$270.00	\$234.00
Mark Parisi	\$170.00	\$156.00
Joan Zeiler	\$140.00	\$118.00

EXHIBIT 6-B

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13624
February 28, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 1/31/2014

Please include Invoice Number with Payment

Previous Balance		45,570.75
Payments		-32,079.00
Balance Forward		13,491.75
Current Fees	45,979.20	
Total Current Charges		45,979.20
Total Due		59,470.95

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	20,859.00	3,681.00
01/31/14	13352	13,200.00	11,220.00	1,980.00
Totals		91,837.20	78,345.45	13,491.75

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner
I.D. 10661-002 - RMF
Re: Robert Fishman

February 28, 2014
Invoice 13624

Fees						
Date	Atty	Description	Hours	Rate	Amount	
01/02/14	RMF	Spoke to G. Gouveia re timing of responses and filing of reports (.2). Emailed J. Ellman re Jones Day September Preliminary Report (.2). Reviewed draft September Preliminary Reports (1.8).	2.20	618.00	1,359.60	
01/03/14	RMF	Team meeting re all open matters (.6). Met with D. Doyle re Wilkins invoice (.2) Reviewed Wilkins consolidated spreadsheet (.2). Spoke to P. Roberts re Shaw Fishman Fee Application (.2). Spoke to D. Doyle re Lazard invoice (.2). Finalized and transmitted multiple September Preliminary Reports (1.3).	2.70	618.00	1,668.60	
01/04/14	RMF	Worked on finalizing multiple September Preliminary Reports.	3.80	618.00	2,348.40	
01/06/14	RMF	Reviewed and revised draft of Extension Motion (.7). Drafted email to all firms subject to fee examination re deadlines (.8). Exchanged emails with G. Gouveia re Miller Canfield invoices (.5). Finalized several more September Preliminary Reports (1.1). Began review of October invoices (2,3).	5.40	618.00	3,337.20	
01/07/14	RMF	Finalized several more September Preliminary Reports.	1.70	618.00	1,050.60	
01/08/14	RMF	Reviewed October invoices.	1.80	618.00	1,112.40	
01/16/14	RMF	Conference call with S. Alberts, I. Bodenstein and D. Doyle re Dentons September Preliminary Report.	0.70	618.00	432.60	
01/17/14	RMF	Reviewed and revised November Shaw Fishman Detailed Statement of Services Rendered (.8). Reviewed and made comments to Kapila November invoice and emailed same to S. Kapila (.4). Spoke to I. Bodenstein re Miller Buckfire call (.2).	1.40	618.00	865.20	
01/18/14	RMF	Detailed review of October invoice.	5.20	618.00	3,213.60	
01/19/14	RMF	Finished review of Jones Day October invoice.	1.80	618.00	1,112.40	
01/20/14	RMF	Reviewed and revised draft October Preliminary Reports (and spreadsheets) for Dentons and Brooks Wilkins (2.1). Discussed same with D. Doyle (.2).	2.30	618.00	1,421.40	
01/21/14	RMF	Reviewed and revised numerous October Preliminary Reports and Spreadsheets (6.7). Spoke to G. Gouveia re Conway report (.4).	7.10	618.00	4,387.80	
01/22/14	RMF	Reviewed and revised additional draft October Preliminary Reports and spreadsheets (1.6). Spoke to G. Gouveia (.1), A. Hudson (.1) and D. Doyle (.1) re compiling an aggregate list of time spent by all attorneys at the eligibility hearings in October.	1.90	618.00	1,174.20	
01/23/14	RMF	Reviewed data re professionals in attendance at October eligibility trial dates (.3). Reviewed and revised chart of same (.2). Discussed same with A. Hudson (.3). Drafted language to insert into October Preliminary Reports re same (.4). Revised and completed numerous October Preliminary Reports (4.2).	5.40	618.00	3,337.20	

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-002 - RMF
 Re: Robert Fishman

February 28, 2014
 Invoice 13624

Date	Atty	Description	Hours	Rate	Amount
01/24/14	RMF	Began preparing the July/August Final Monthly Report.	2.20	618.00	1,359.60
01/25/14	RMF	Organized and drafted July/August and September Monthly Reports.	4.30	618.00	2,657.40
01/27/14	RMF	Continued to prepare July/August and September Monthly Reports and First Quarterly Report (3.2). Met with various teams during the day to discuss substance of reports and status of materials received or to be received from firms (1.9).	5.10	618.00	3,151.80
01/28/14	RMF	Met with various teams during the day to discuss substance of reports and status of materials received or to be received from firms (2.1). Continued drafting July/August Monthly Report (2.7).	4.80	618.00	2,966.40
01/29/14	RMF	Reviewed and revised October Preliminary Report and Spreadsheet for EY (.9). Discussed same with P. Roberts (.2). Continued to draft and revise July/August Monthly Report (3.2).	4.30	618.00	2,657.40
01/30/14	RMF	Continued to draft, organize and revise July/August Monthly Final Report.	3.60	618.00	2,224.80
01/30/14	RMF	Began reviewing and revising draft Shaw Fishman Fee Application.	1.60	618.00	988.80
01/31/14	RMF	Continued revising and finalizing July/August Final Monthly Report (2.6). Participated in Resolution Discussion with B. Hertzberg and G. Gouveia re Pepper October invoice (.2).	2.80	618.00	1,730.40
01/31/14	RMF	Further review of and revisions to draft Fee Application.	2.30	618.00	1,421.40
Total Fees			74.40		45,979.20
Total Fees and Disbursements					45,979.20
Total Current Charges					45,979.20
Balance Forward					13,491.75
Total Amount Due					59,470.95

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13792
February 28, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 2/28/2014

Please include Invoice Number with Payment

Balance Forward		59,470.95
Current Fees	27,871.80	
Total Current Charges		27,871.80
Total Due		87,342.75

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	20,859.00	3,681.00
01/31/14	13352	13,200.00	11,220.00	1,980.00
02/28/14	13624	45,979.20	0.00	45,979.20
Totals		137,816.40	78,345.45	59,470.95

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner
I.D. 10661-002 - RMF
Re: Robert Fishman

February 28, 2014
Invoice 13792

Fees						
Date	Atty	Description	Hours	Rate	Amount	
02/01/14	RMF	Completed revisions to First Fee Application.	1.20	618.00	741.60	
02/01/14	RMF	Completed first draft of July/August Final Report (1.1), Began drafting September Final Report (2.1), Began drafting First Quarterly Report (1.6),	4.80	618.00	2,966.40	
02/02/14	RMF	Continued drafting September Final Report (2.6). Continued drafting First Quarterly Report (1.8).	4.40	618.00	2,719.20	
02/03/14	RMF	Completed final revisions to September Monthly Report (1.3). Completed final revisions to First Quarterly Report (1.9). Completed final revisions to First Fee Application (.7).	3.90	618.00	2,410.20	
02/04/14	RMF	Multiple emails and telephone calls with P. Roberts re finalization and filing of First Quarterly Report and First Fee Application.	0.40	618.00	247.20	
02/05/14	RMF	Began review of November Invoices.	3.20	618.00	1,977.60	
02/06/14	RMF	Continued working on review of November invoices.	3.60	618.00	2,224.80	
02/07/14	RMF	Continued review of November invoices.	3.40	618.00	2,101.20	
02/11/14	RMF	Continued reviewing November invoices.	1.70	618.00	1,050.60	
02/15/14	RMF	Further review of November invoices.	2.70	618.00	1,668.60	
02/17/14	RMF	Reviewed and revised Fee Examiner and Shaw Fishman December Detailed Statement of Services Rendered.	0.80	618.00	494.40	
02/20/14	RMF	Reviewed and revised Kapila December invoice and emailed P. Roberts and S. Kapila re same.	0.40	618.00	247.20	
02/25/14	RMF	Began reviewing materials for October Final Monthly Report and November Preliminary Monthly Report.	2.30	618.00	1,421.40	
02/26/14	RMF	Reviewed various spreadsheets, draft October Monthly Report inserts and responses from firms re issues raised in the October Preliminary Reports (4.3). Participated in team teleconference re time spent by firms at eligibility hearings and responses received from same (.6). Spoke to J. Ellman re same and setting up monthly case summary calls (.4).	5.30	618.00	3,275.40	
02/27/14	RMF	Telephone conference with team re responses from firms re eligibility issues we raised and reactions thereto (.6). Reviewed proposed plan/disclosure statement scheduling order (.3). Reviewed and revised various draft November Preliminary Reports and Spreadsheets (1.3).	2.20	618.00	1,359.60	
02/28/14	RMF	Reviewed and revised numerous draft November Preliminary Reports and Spreadsheets (4.2). Spoke to M. Reiser (.2) and emailed B. Hertzberg (.2) re questions concerning Pepper Hamilton invoice. Reviewed November Eligibility Trial Chart (.2).	4.80	618.00	2,966.40	

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
I.D. 10661-002 - RMF
Re: Robert Fishman

February 28, 2014
Invoice 13792

Date	Atty	Description	Hours	Rate	Amount
		Total Fees	45.10		27,871.80
		Total Fees and Disbursements			27,871.80
		Total Current Charges			27,871.80
		Balance Forward			59,470.95
		Total Amount Due			87,342.75

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 14118
March 31, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 3/31/2014

Please include Invoice Number with Payment

Previous Balance		87,342.75
Payments		-39,082.32
Balance Forward		48,260.43
Current Fees	27,501.00	
Total Current Charges		27,501.00
Total Due		75,761.43

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	20,859.00	3,681.00
01/31/14	13352	13,200.00	11,220.00	1,980.00
02/28/14	13624	45,979.20	39,082.32	6,896.88
02/28/14	13792	27,871.80	0.00	27,871.80
Totals		165,688.20	117,427.77	48,260.43

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner
I.D. 10661-002 - RMF
Re: Robert Fishman

March 31, 2014
Invoice 14118

Fees					
Date	Atty	Description	Hours	Rate	Amount
03/01/14	RMF	Detailed review of and comments to spreadsheets returned to us by EY re July and August (1,2). Continued review of various draft November Preliminary Reports and Spreadsheets (3,4). Email communications to team members re same (.7).	5.30	618.00	3,275.40
03/04/14	RMF	Spoke to G. Gouveia re response to Miller Canfield re October issues and general discussion re local counsel situation (.2). Reviewed and revised numerous draft November Preliminary Reports (3,1). Numerous emails with team members re draft November Preliminary Reports (.6). Reviewed responses from firms re October Preliminary Reports (1,3).	5.20	618.00	3,213.60
03/05/14	RMF	Exchanged emails (and proposed drafts) with G. Gouveia, P. Roberts and I. Bodenstein re draft language re local counsel situation.	0.60	618.00	370.80
03/07/14	RMF	Participated in case summary call with Jones Day (.9). Finalized and sent out additional November Preliminary Reports (.8).	1.70	618.00	1,050.60
03/11/14	RMF	Conference call with G. Gouveia and Miller Canfield re Oct. and Nov. Preliminary Report issues.	0.50	618.00	309.00
03/14/14	RMF	Reviewed Lazard response to Nov Preliminary Report (.3). Conference call with Lazard representatives, D. Doyle, S. Kapila and M. McMickle re same (.3).	0.60	618.00	370.80
03/18/14	RMF	Reviewed December invoices.	2.60	618.00	1,606.80
03/20/14	RMF	Reviewed December invoices (2,3). Spoke to G. Gouveia re Miller Canfield issues (.3). Spoke to J. Green and G. Gouveia re same (.4). Finalized EY September Report and exhibits (.7). Discussed same with P. Roberts (.1).	3.80	618.00	2,348.40
03/21/14	RMF	Spoke to J. Ellman re fee examiner issues and our conversation with Deputy Emergency Manager (.3). Spoke to A. Hudson and P. Roberts re Segal and Millman invoices (.3). Additional review of December invoices (1,1).	1.70	618.00	1,050.60
03/23/14	RMF	Reviewed December invoices.	2.30	618.00	1,421.40
03/24/14	RMF	Further review of December invoices (.7). Continued drafting October Final Report (1,4). Began drafting First Supplement to Quarterly Report (1,2). Began drafting Kilpatrick July-Sept Final Report (.8).	4.10	618.00	2,533.80
03/25/14	RMF	Continued drafting October Final Report (.8). Continued drafting First Supplement to Quarterly Report (.6). Continued drafting Kilpatrick July-Sept Final Report (1,3). Continued reviewing December invoices (.9).	3.60	618.00	2,224.80
03/26/14	RMF	Additional work on October Final Report, Kilpatrick July-Sept Final	2.60	618.00	1,606.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-002 - RMF
 Re: Robert Fishman

March 31, 2014
 Invoice 14118

Date	Atty	Description	Hours	Rate	Amount
		Report and First Supplemental Quarterly Report (1.8). Continued reviewing December invoices (.8).			
03/27/14	RMF	Conference call with M. Schenck, I. Bodenstein and M. Reiser re Ottenwes invoices (.7). Worked further on October Final Report (.8). Continued to review December invoices (2.7).	4.20	618.00	2,595.60
03/29/14	RMF	Reviewed and revised Fee Examiner and Shaw Fishman February Detailed Statements of Services Rendered.	1.10	618.00	679.80
03/31/14	RMF	Began drafting November Final Monthly Report (.8). Further work on October Final Monthly Report (.6). Reviewed several proposed December Preliminary Reports and accompanying spreadsheets (3.2).	4.60	618.00	2,842.80
Total Fees			44.50		27,501.00
Total Fees and Disbursements					27,501.00
Total Current Charges					27,501.00
Balance Forward					48,260.43
Total Amount Due					75,761.43

EXHIBIT 6-C

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13625
February 28, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 1/31/2014

Please include Invoice Number with Payment

Previous Balance		97,475.45
Payments		-75,816.39
Balance Forward		21,659.06
Current Fees	70,933.60	
Current Disbursements	81.26	
Total Current Charges		71,014.86
Total Due		92,673.92

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	43,690.40	7,706.40
01/31/14	13351	37,702.39	32,125.99	5,576.40
Totals		141,143.46	119,484.40	21,659.06

SHAW FISHMAN GLANTZ & TOWBIN LLC

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Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner
I.D. 10661-001 - RMF
Re: Chapter 9 case

February 28, 2014
Invoice 13625

Fees						
Date	Atty	Description	Hours	Rate	Amount	
01/02/14	GEG	Revise Conway MacKenzie September preliminary report per comments from R. Fishman and M. McMickle (.3); email to R. Fishman regarding revised Conway MacKenzie September preliminary report (.1); email correspondence with M. Hausman of Conway MacKenzie regarding status of September preliminary report and outstanding issues related to July/August final monthly report (.1); phone call with R. Fishman regarding motion to extend deadline to file first quarterly report and related issues (.2)	0.70	347.00	242.90	
01/02/14	PJR	Exchange e-mails with R. Fishman on fee review timing matters.	0.10	419.00	41.90	
01/03/14	IB	Conference call with fee review group to discuss Final reports and July/August preliminary reports	0.70	434.00	303.80	
01/03/14	IB	Email S. Alberts at Dentons re: revised redacted July/August 2013 invoice.	0.10	434.00	43.40	
01/03/14	IB	Prepare Miller Buckfire September 2013 Preliminary Report (1.0); revise draft (.4) and prepare attached spreadsheet (.4)	1.80	434.00	781.20	
01/03/14	GEG	Participate in conference call with R. Fishman and several members of fee review team regarding status of July/August and September reports and related issues (.6); email correspondence with M. Reiser regarding final revisions to preliminary report for Pepper Hamilton September invoice (.1); finalize preliminary report for Conway MacKenzie September invoice (.2) and email to R. Fishman regarding same (.1); email correspondence with M. Reiser about sending reminder to Pepper Hamilton regarding January 10th deadline to submit revised and redacted July/August invoice (.1); email to Jon Green of Miller Canfield with reminder about January 10th deadline to submit revised and redacted July/August invoice (.1); email to Mike Hausman of Conway MacKenzie with reminder about January 10th deadline to submit revised and redacted July/August invoice (.1); review fee review procedures order and gather information for motion to extend time to file first quarterly report (.3); phone call with P. Roberts regarding procedure for ex parte motion to extend time to file first quarterly report (.3) and follow up email correspondence with R. Fishman regarding same (.1)	2.00	347.00	694.00	
01/03/14	DRD	Conference with R. Fishman, P. Roberts, S. Kapilia, M. McMickle, G. Gouveia, M. Reiser, and A. Hudson regarding September preliminary reports and July/August invoices (.6); revise and finalize Wilkins (1.4) and Lazard (1) preliminary reports for September 2013 for transmittal; confer with I. Bodenstein and R. Fishman regarding Dentons invoices for August and September 2013 (.2) and communications with S. Alberts regarding same (.1).	3.30	267.00	881.10	

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

February 28, 2014
 Invoice 13625

Date	Atty	Description	Hours	Rate	Amount
01/03/14	AH	Meeting and conference call with R. Fishman, P. Roberts, M. Reiser, D. Doyle, G. Gouveia, S. Kapila and I. Bodenstein regarding status of invoice reviews, new professionals for the City added to invoice review, and issues going forward (.6); update internal tracking spreadsheet with information on received invoice submissions, communications between fee review parties and Professionals, and progress of resolution discussions (.7).	1.30	248.00	322.40
01/03/14	PJR	Meeting with Fee Examiner team regarding pending deadlines and preparation of reports required under Fee Review Order (.6); review Fee Review Order on report deadlines (.1); confer with G. Gouveia regarding motion to extend quarterly report date (.1); exchange e-mails on same with R. Fishman and G. Gouveia (.1); review status chart on pending reports (.1); review e-mail to Foley on redacted invoices (.1).	1.10	419.00	460.90
01/03/14	MSR	Draft preliminary reports (1.1); Conference with R. Fishman, P. Roberts, S. Kapilla, M. McMickle, G. Gouveia, D. Doyle, and A. Hudson regarding September preliminary reports and July/August invoices (.6).	1.70	267.00	453.90
01/05/14	GEG	Draft motion to extend deadline to file quarterly report and related exhibits/proposed order (1.5); email correspondence with R. Fishman regarding extension motion (.1); email correspondence with R. Fishman regarding issue related to organization of Miller Canfield September invoice and comments on draft September preliminary report (.3)	1.90	347.00	659.30
01/06/14	IB	Phone call with R. Fishman re: Miller Buckfire September 2013 preliminary report (.1); revise and finalize preliminary report and spreadsheet and send to R. Fishman (1.0)	1.10	434.00	477.40
01/06/14	IB	Review R. Fishman comments to draft of Denton's September 2013 preliminary report	0.40	434.00	173.60
01/06/14	GEG	Review email from Marc Swanson of Miller Canfield and Miller Canfield's supplemental response to several issues raised in July/August preliminary report (.2) and email to R. Fishman regarding same (.1); email correspondence with R. Fishman regarding organization of Miller Canfield invoices and analysis of time organized by billing categories (.1); review R. Fishman changes to quarterly report extension motion (.2), incorporate additional revisions (.1) and email correspondence with R. Fishman and P. Roberts regarding same (.2); email to Marc Swanson of Miller Canfield regarding supplemental response to July/August preliminary report and request for revised July/August and September invoices organized by billing category (.1); finalize and file motion for extension of time to file first quarterly report (.4); review and comment on R. Fishman draft email to professionals regarding extension motion and related issues (.1); review draft September preliminary report for Miller Canfield (.1) and email correspondence with A. Hudson regarding revisions to same (.1); email	1.90	347.00	659.30

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

February 28, 2014
 Invoice 13625

Date	Atty	Description	Hours	Rate	Amount
		correspondence with M. Swanson of Miller Canfield regarding status of September preliminary report (.1); email to R. Fishman regarding status of Conway MacKenzie September preliminary report (.1)			
01/06/14	DRD	Revise preliminary report for Jones Day (September 2013) and transmit to R. Fishman (.8); revise Dentons preliminary report (September 2013) and transmit to R. Fishman (4.7).	5.50	267.00	1,468.50
01/06/14	AH	Review of Kilpatrick's J/A, September, October Invoices in preparation for meeting with I. Bodenstein (1.7); draft comments and beginning preparing review excel sheets re same (.3); review of Miller Canfield's October Invoice (1.0).	3.00	248.00	744.00
01/06/14	PJR	Review and revise motion to extend time on quarterly report (.3); exchange e-mails with G. Gouveia on same (.2); review draft communication from R. Fishman to professionals on reporting issues and review related e-mails (.2).	0.70	419.00	293.30
01/07/14	IB	Further revise Miller Buckfire September 2013 spreadsheet and send to R. Fishman	0.30	434.00	130.20
01/07/14	IB	Review and revise D. Doyle draft of Denton's September 2013 Preliminary Report	0.30	434.00	130.20
01/07/14	IB	Review of Kilpatrick retention agreement (.4) and July/August, September and October 2013 invoices for preliminary report (.8)	1.20	434.00	520.80
01/07/14	GEG	Review and edit Miller Canfield preliminary report for September invoice (.1) and email correspondence with A. Hudson regarding same (.1); email correspondence with M. McMickle and S. Kapila regarding call scheduling to discuss Conway MacKenzie October invoice (.1); review Conway MacKenzie September preliminary report to add comment about heavy billers (.2) and confer with R. Fishman regarding same (.1)	0.60	347.00	208.20
01/07/14	DRD	Review October 2013 invoices of Jones Day.	4.50	267.00	1,201.50
01/07/14	AH	Revising Preliminary Report for Miller Canfield's September Invoice and preparing package of documents to include with preliminary report for submission (.4); Review of Miller Canfield's October Invoice (2.0).	2.40	248.00	595.20
01/07/14	PJR	Coordinate submission of proposed order re ex parte motion to extend time on quarterly report.	0.20	419.00	83.80
01/08/14	GEG	Exchange voicemail messages with Jon Green of Miller Canfield regarding question about September preliminary report (.1); email correspondence with Mike Hausman of Conway MacKenzie regarding Chuck Moore time related to current mediation sessions (.1); review and comment on Miller Canfield October invoice (2.3); email correspondence with R. Fishman regarding status of July/August final monthly report information for Conway MacKenzie, Miller Canfield and Pepper Hamilton (.2)	2.70	347.00	936.90
01/08/14	AH	Complete review of Miller Canfield's October Invoice in preparation for discussion phone call with G. Gouveia on 01/09.	1.90	248.00	471.20

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Date	Atty	Description	Hours	Rate	Amount
01/08/14	DRD	Finish initial review of Jones Day October 2013 invoices (4.3); begin review of Dentons October 2013 invoices (2.1).	6.40	267.00	1,708.80
01/08/14	PJR	Review Foley response to September preliminary spreadsheet (.1); exchange e-mails with M. Reiser on same (.1); exchange e-mails with M. McMickle regarding EY October invoice review (.1).	0.30	419.00	125.70
01/08/14	MSR	Review Pepper Hamilton October invoices.	3.90	267.00	1,041.30
01/09/14	IB	Work on draft Preliminary Report for Kilpatrick July-October 2013 invoices.	0.50	434.00	217.00
01/09/14	GEG	Conference call with A. Hudson to discuss comments on Miller Canfield October invoice for preparation of annotated review spreadsheet	1.40	347.00	485.80
01/09/14	AH	Call with G. Gouveia to discuss review of Miller Canfield's October Invoice (1.6); preparing consolidated excel sheet with comments on Miller Canfield's October Invoice (2.3).	3.90	248.00	967.20
01/09/14	DRD	Continue review of Dentons September 2013 invoice	1.80	267.00	480.60
01/09/14	PJR	Review order extending quarterly report deadline as entered by court; e-mail to G. Gouveia on same.	0.10	419.00	41.90
01/09/14	MSR	Review October invoices.	1.70	267.00	453.90
01/09/14	MSR	Review Foley & Lardner invoices.	0.90	267.00	240.30
01/10/14	IB	Review and revise Milliman final report insert for July/August 2013 invoices	0.20	434.00	86.80
01/10/14	IB	Review and revise draft of Denton's insert for final report on July/August 2013 invoices	0.30	434.00	130.20
01/10/14	IB	Prepare comments (.3) and meet (.7) with A. Hudson re: Kilpatrick Preliminary Report for July-October 2013	1.00	434.00	434.00
01/10/14	GEG	Email correspondence (.1) and phone call with Jon Green of Miller Canfield regarding questions related to ordinary course contract, deadline for redacted invoices and issues related to September preliminary report (.2); email correspondence with A. Hudson regarding preparation of preliminary report for Miller Canfield October invoice (.1); office conference with A. Hudson regarding final July/August monthly report for Miller Canfield including issue related to voluntary rate reduction (.1)	0.50	347.00	173.50
01/10/14	AH	Draft final J/A report excerpt for Milliman Inc.	0.80	248.00	198.40
01/10/14	AH	Call with S. Wohl regarding Segal's September Invoice.	0.20	248.00	49.60
01/10/14	AH	Drafted J/A final report excerpt for Miller Canfield (.5); meeting with I. Bodenstein to discuss comments for Kilpatrick's J/A, September and October Invoices (.4).	0.90	248.00	223.20
01/10/14	DRD	Draft insert for final report for Dentons August 2013 invoice (3.1); review Dentons invoices for October 2013 (2.8).	5.90	267.00	1,575.30
01/10/14	PJR	Review e-mail from S. Wohl regarding Segal Sept. statement; exchange e-mails with A. Hudson on same.	0.10	419.00	41.90
01/10/14	MSR	Draft July/August Final Reports.	1.50	267.00	400.50
01/10/14	MSR	Call KCC regarding September invoices.	0.30	267.00	80.10

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01/11/14	GEG	Review and comment on Pepper Hamilton October invoice (2.3); Begin review and commenting on Conway MacKenzie October invoice (1.7); email correspondence with R. Fishman and M. Reiser regarding status of Pepper Hamilton revised July/August invoice due yesterday (.1); email to M. Hausman of Conway MacKenzie regarding status of revised July/August invoice due yesterday (.1)	4.20	347.00	1,457.40
01/11/14	AH	Completed consolidated excel spreadsheet for Kilpatrick's J/A, September, and October invoices.	0.40	248.00	99.20
01/12/14	GEG	Complete review of Conway MacKenzie October invoice	3.40	347.00	1,179.80
01/13/14	IB	Review and approve Kilpatrick July-October 2013 spreadsheets	0.20	434.00	86.80
01/13/14	IB	Review Milliman response to September 2013 preliminary report	0.30	434.00	130.20
01/13/14	GEG	Prepare for (.2) and participate in conference call with S. Kapila and M. McMickle regarding comments on Conway MacKenzie October invoice for preliminary report (1.0); follow up email to M. McMickle with annotated review spreadsheet for Conway MacKenzie October invoice (.1); email correspondence with M. Hausman of Conway MacKenzie regarding deadline for submission of revised and redacted July/August invoices and deadline for resolution discussions regarding the September preliminary report (.2); email to M. Reiser regarding follow up communication with Pepper Hamilton about status of revised July/August invoice and deadline for resolution discussions about September preliminary report (.1); office conference with M. Reiser regarding comments to Pepper Hamilton October invoice for preparation of preliminary report (.6)	2.20	347.00	763.40
01/13/14	DRD	Review Dentons October 2013 invoice (5.4) and draft preliminary report spreadsheet on same (2.9)	8.30	267.00	2,216.10
01/13/14	MSR	Call with Pepper Hamilton (.9); Meeting with G. Gouveia re: Pepper Hamilton invoices (.6).	1.50	267.00	400.50
01/14/14	IB	Review J. Ellman letter re: Denton's October 2013 invoice (.5); Review and revise spreadsheets for invoice (3.0)	3.50	434.00	1,519.00
01/14/14	IB	Phone call with M. Wilkins and D. Doyle re: resolution discussion on September 2013 invoice preliminary report	0.50	434.00	217.00
01/14/14	IB	Review M. Wilkins email with revised spreadsheet in response to preliminary report	0.30	434.00	130.20
01/14/14	IB	Review M. Wilkins email with sample of Denton's media report	0.20	434.00	86.80
01/14/14	IB	Review M. McMickle email with Denton's spreadsheet isolating press/media time.	0.30	434.00	130.20
01/14/14	GEG	Review and edit draft excerpt regarding Miller Canfield for July/August final monthly report (.5); email correspondence with A. Hudson regarding same and Miller Canfield's revised and redacted July/August invoice (.1); email correspondence with M. Reiser regarding revised July/August invoice from Pepper Hamilton and preparation of excerpt for final monthly report (.1); review final monthly report template and email correspondence with R. Fishman regarding possible attachment of more detailed invoice summaries	1.50	347.00	520.50

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		(.2); email correspondence with R. Fishman regarding Conway MacKenzie question about revised July/August invoice and broader questions regarding revised invoices (.2); exchange voicemail messages and phone call with Mike Hausman of Conway regarding revised July/August invoice (.4)			
01/14/14	DRD	Prepare for (.1) and attend teleconference with M. Wilkins regarding September 2013 invoice for Brooks Wilkins (.5); review response to preliminary report by Brooks Wilkins and comment on same (.4); revise preliminary report spreadsheet for Dentons' October 2013 invoice based on I. Bodenstein's edits (2,6).	3.60	267.00	961.20
01/15/14	GEG	Email correspondence with Marc Swanson of Miller Canfield regarding deadline to submit November invoice and status of response to September preliminary report (.2); email correspondence with A. Hudson regarding status of preliminary report for Miller Canfield October invoice (.1)	0.30	347.00	104.10
01/15/14	PJR	Exchange e-mails with M. McMickle regarding EY revised invoices.	0.10	419.00	41.90
01/15/14	DRD	Review and revise Dentons preliminary report for October 2013 (2.4); review invoices for Dentons for October 2013 (1.6) and draft spreadsheet for preliminary report (.6)	4.60	267.00	1,228.20
01/16/14	IB	Revise draft of Denton's October 2013 preliminary report	0.40	434.00	173.60
01/16/14	IB	Review and approve Brooks Wilkins October 2013 spreadsheet and preliminary report	0.30	434.00	130.20
01/16/14	IB	Review Milliman October 2013 invoice and preliminary spreadsheets and prepare comments for preliminary report.	0.50	434.00	217.00
01/16/14	IB	Review Miller Buckfire October 2013 invoice (.7); prepare Preliminary Report (.4) and expense spreadsheet (.4)	1.50	434.00	651.00
01/16/14	IB	Phone conference with R. Fishman, D. Doyle, and S. Alberts re: resolution discussion on Denton's September 2013 Preliminary Report.	0.70	434.00	303.80
01/16/14	IB	Email to S. Marken re: setting time for resolution discussion on September 2013 invoice.	0.10	434.00	43.40
01/16/14	GEG	Initial review of Miller Canfield's response to Fee Examiner's preliminary report for September invoice (.2); review and edit review spreadsheet for Miller Canfield October invoice and draft preliminary report (.5); email correspondence with A. Hudson and R. Fishman regarding same (.2); review consolidated review spreadsheet for Conway MacKenzie October invoice (.3); email correspondence with M. McMickle (Kapila) regarding review spreadsheet for Conway MacKenzie October invoice and general comments for preliminary report (.2); email to M. Reiser regarding status of Pepper Hamilton July/August final monthly report excerpt and October invoice review spreadsheet (.1); email correspondence with A. Hudson regarding Miller Canfield's response to September preliminary report and review of same (.1)	1.60	347.00	555.20
01/16/14	AH	Review of Segal's October Invoice (.7); draft preliminary report for	1.20	248.00	297.60

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		Miller Canfield's October invoice (.5).			
01/16/14	DRD	Review and revise Dentons October 2013 Preliminary Report (.4); draft preliminary report for Brooks Wilkins for October 2013 (1.3); teleconference with S. Alberts (Dentons), R. Fishman, and I. Bodenstein regarding Dentons preliminary report for September 2013 (.7); confer with R. Fishman, I. Bodenstein regarding Dentons September and October 2013 invoices (.2)	2.60	267.00	694.20
01/16/14	MSR	Review invoices and Preliminary Reports for Pepper Hamilton for July/August and September.	1.10	267.00	293.70
01/17/14	IB	Resolution discussion and S. Markan, H. Neu re: Miller Buckfire September 2013 preliminary report.	0.20	434.00	86.80
01/17/14	DRD	Communications with R. Fishman regarding status of final reports for Jones Day, Dentons, Lazard and Brooks Wilkins.	0.10	267.00	26.70
01/17/14	IB	Email to R. Fishman re: current status of Miller Buckfire final report.	0.10	434.00	43.40
01/17/14	GEG	Review and edit draft excerpt regarding Pepper Hamilton for July/August final monthly report (.3) and email to R. Fishman regarding same (.1); review A. Hudson email memo regarding Miller Canfield response to September preliminary report (.2), review and edit resolution column of review spreadsheet (.5) and email to R. Fishman regarding proposed resolution comments for Miller Canfield September invoice (.1); email correspondence with R. Fishman regarding status of July, August and September reporting for Miller Canfield, Pepper Hamilton and Conway MacKenzie (.2); email to Mike Hausman of Conway regarding status of revised July/August invoice and response to September preliminary report (.1)	1.50	347.00	520.50
01/17/14	PJR	Review of Segal October invoice (.5); meeting with A. Hudson on same (.2); exchange e-mails with R. Fishman, M. Reiser, and A. Hudson regarding status of reports on Segal, EY, Foley, and KCC (.4); review e-mails with S. Kapila regarding monthly Fee Examiner invoices (.1).	1.20	419.00	502.80
01/17/14	AH	Complete review of Segal October Invoice (.5); completing consolidated excel sheets for Milliman October Invoice and Segal October Invoice (2.5); discussion with P. Roberts re Segal's October Invoice (.2); drafting preliminary report for Kilpatricks J/A-October Invoices (.8).	4.00	248.00	992.00
01/18/14	IB	Email to J. Budin re: Milliman response to September 2013 preliminary report.	0.10	434.00	43.40
01/18/14	GEG	Review email from M. Hausman of Conway regarding status of revised July/August invoice and response to September preliminary report.	0.10	347.00	34.70
01/18/14	PJR	Review e-mail from W. Flick regarding revised EY invoices for July and August.	0.10	419.00	41.90
01/19/14	GEG	Review Pepper Hamilton's response to September preliminary report and mark up resolution column of review spreadsheet (1.5); email to R. Fishman regarding same (.1); review Conway's responses to	2.30	347.00	798.10

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		September preliminary report (.5) and email to M. McMickle (Kapila) regarding initial reactions and preparation of resolution comments (.2)			
01/20/14	IB	Review and revise draft of Kilpatrick preliminary report for July-October, 2013.	0.20	434.00	86.80
01/20/14	GEG	Email correspondence (.1) and office conference (.1) with R. Fishman regarding resolution discussions with Miller Canfield and Pepper Hamilton regarding September invoices; email correspondence with D. Kovsky-Apap of Pepper Hamilton regarding proposed resolution of issues related to September invoice (.3); review M. McMickle (Kapila) markup of Conway review spreadsheet with resolution comments for September preliminary report (.3) and follow up email correspondence with M. McMickle and R. Fishman regarding same (.2); email correspondence with M. Swanson of Miller Canfield regarding Fee Examiner's proposed resolution of issues raised in September preliminary report (.3); email correspondence with Soneet Kapila and R. Fishman regarding possible request for Conway MacKenzie regarding calculation of monthly fees (.2); review and edit Conway October invoice review spreadsheet (.3) and draft preliminary report for Conway October invoice (.5); follow up email correspondence with M. McMickle and R. Fishman regarding draft preliminary report for Conway October invoice (.2); phone call (.1) and email correspondence with Jon Green of Miller Canfield regarding issues related to September invoice (.1); review and edit review spreadsheet and preliminary report for Pepper Hamilton October invoice (.3) and email to R. Fishman regarding same (.1); review Conway MacKenzie revised July/August invoice to confirm that issues raised in Fee Examiner preliminary report were addressed (.3); email correspondence with M. McMickle regarding same (.1); phone call with M. Hausman of Conway regarding revised July/August invoice and related issues (.7); follow up email to M. McMickle and R. Fishman regarding phone call with M. Hausman and process for review of revised July/August invoice and completion of final monthly report (.2)	4.40	347.00	1,526.80
01/20/14	PJR	Review Kapila and Shaw Fishman invoices for November (.2); draft and edit notice of Fee Examiner invoices for November (.4).	0.60	419.00	251.40
01/21/14	DRD	Draft Lazard Preliminary Report for October 2013 (.9); draft Jones Day preliminary report for October 2013 (7.2).	8.10	267.00	2,162.70
01/21/14	IB	Review R. Fishman comments to Kilpatrick preliminary report (.3); prepare revisions inline with comments (.2)	0.50	434.00	217.00
01/21/14	IB	Review and revise Milliman preliminary report for September 2013	0.30	434.00	130.20
01/21/14	IB	Review Miller Buckfire November 2013 invoice	0.50	434.00	217.00
01/21/14	IB	Review Miller Buckfire revised September 2013 invoice (.3); prepare revisions to preliminary report (.3) and spreadsheet (.3)	0.90	434.00	390.60
01/21/14	GEG	Email correspondence with M. McMickle (Kapila) and R. Fishman regarding review of Conway MacKenzie's revised July/August	3.10	347.00	1,075.70

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Date	Atty	Description	Hours	Rate	Amount
		invoice and related follow up for preparation of final monthly report (.3); email correspondence with Mike Hausman of Conway MacKenzie regarding revised July/August invoice and request for fee calculation spreadsheet (.2) draft Conway MacKenzie excerpt for July/August final monthly report (.8) and email to R. Fishman regarding same (.1); email correspondence with R. Fishman regarding status of July/August, September and October reports for Miller Canfield (.1); review R. Fishman comments on Conway October invoice review spreadsheet and proposed revisions from M. McMickle (.5); incorporate additional edits into Conway October invoice review spreadsheet (.2) and email to R. Fishman regarding same (.1); phone call with R. Fishman regarding resolution comments on Conway September invoice (.2) and email to M. Hausman regarding same and deadline for revised/redacted September invoice (.1); email correspondence with R. Fishman, A. Hudson, and M. Reiser regarding assessment of eligibility trial time for law firm professionals (.2); review R. Fishman comments regarding Pepper Hamilton October invoice review spreadsheet (.2) and email to M. Reiser regarding incorporation of revisions and other follow up tasks (.1)			
01/21/14	AH	Drafting preliminary report for Segal's October Invoice (.4); revised consolidated spreadsheet for Milliman's october invoice and draft preliminary report (.6).	1.00	248.00	248.00
01/22/14	IB	Revise and finalize Miller Buckfire September 2013 final report insert	0.30	434.00	130.20
01/22/14	IB	Revise and finalize Miller Buckfire October 2013 Preliminary Report	0.40	434.00	173.60
01/22/14	DRD	Finalize Jones Day preliminary report for October 2013 (2.7); revise and finalize Dentons preliminary report for October 2013 (1.3); revise and finalize Wilkins preliminary report for October 2013 (.5); revise and finalize Lazard preliminary report for October 2013 (.3).	4.80	267.00	1,281.60
01/22/14	GEG	Email correspondence with M. Hausman and R. Fishman regarding Conway MacKenzie proposed resolution of outstanding issues raised in September preliminary report and timing for submission of revised and redacted September invoice (.2); office conference with R. Fishman (.1) and email correspondence (.1) with R. Fishman, A. Hudson and M. Reiser regarding analysis of law firm time related to eligibility trial; review email and City verifications regarding professional fees (.1) and email to R. Fishman regarding possible reference to same in monthly or quarterly reports (.1); review email from D. Kovsky-Apap regarding September invoice resolution discussions and deadline for submission of revised September invoice (.1); review revised July/August invoice from Conway MacKenzie (.1), incorporate revision into July/August final monthly report excerpt (.1) and follow up email correspondence with M. McMickle (Kapila) and Mike Hausman (Conway) regarding same (.1)	1.00	347.00	347.00
01/22/14	PJR	Exchange e-mails with A. Hudson regarding preparation of Fee	0.20	419.00	83.80

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		Examiner fee application.			
01/22/14	PJR	Review and revise draft preliminary October report and spreadsheet for Segal (.3); confer with A. Hudson on same (.1).	0.40	419.00	167.60
01/22/14	PJR	Review and revise draft October preliminary report spreadsheet for Foley (.2); review and revise insert to monthly reports re Foley (.1); confer with M. Reiser on same (.1)	0.40	419.00	167.60
01/22/14	PJR	Review and revise October draft preliminary report spreadsheet for KCC (.3); review and revise insert to monthly reports re KCC (.1); confer with M. Reiser on same (.1)	0.50	419.00	209.50
01/22/14	AH	Calculating hours Miller Canfield Professionals attended Eligibility hearings, summarizing information and sending to R. Fishman (1.8); revising preliminary report for Miller Canfield's October Invoice (.1).	1.90	248.00	471.20
01/22/14	MSR	Create chart for eligibility hearing for Pepper Hamilton (.4); Review invoices re: same (.7).	1.10	267.00	293.70
01/22/14	MSR	Review KCC and Foley October invoices and provide comments to each.	2.90	267.00	774.30
01/23/14	IB	Review and suggest revisions to paragraph on attendance at eligibility hearings to be included with preliminary reports	0.30	434.00	130.20
01/23/14	DRD	Revise Dentons (1.1), Wilkins (.5), and Jones Day (1.2) preliminary reports for October 2013.	2.80	267.00	747.60
01/23/14	GEG	Review revised draft preliminary report for Miller Canfield October invoice (.1) and email correspondence with A. Hudson regarding comments to same (.1); review A. Hudson analysis of time spent by various Miller Canfield professionals on stay relief matters for assessment of reasonableness and possible duplication (.2) and follow up email correspondence with A. Hudson regarding same (.1); review and comment on draft statement to professionals regarding excessive eligibility trial time (.2) and confer with R. Fishman regarding same (.1); office conference with R. Fishman (.1) and email correspondence with M. Hausman of Conway regarding resolution of issues on September invoice and timing for submission of revised and redacted versions of September (.1); finalize preliminary report for Conway MacKenzie October invoice (.1) and email correspondence with R. Fishman regarding same (.1); finalize preliminary report for Miller Canfield October invoice (.1) and email correspondence with A. Hudson and R. Fishman regarding same (.1)	1.40	347.00	485.80
01/23/14	PJR	Exchange e-mails with M. McMickle regarding EY invoices.	0.10	419.00	41.90
01/23/14	AH	Revising preliminary report for Kilpatrick J/A-Oct invoices, consolidated spreadsheets (.4), and preliminary report for Segal's October invoice pursuant to comments from R. Fishman (.4); analyze time spent by Miller Canfield professionals on various motions related to the automatic stay to check reasonability of time spent (1.2); created chart to be transmitted to Professionals showing aggregate time spent among all professionals at Eligibility Hearings	5.60	248.00	1,388.80

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		and how much the Debtor was billed for attendance (3.6).			
01/23/14	PJR	Review and analysis of EY October invoice	1.90	419.00	796.10
01/23/14	MSR	Draft preliminary reports.	0.80	267.00	213.60
01/24/14	IB	Email with M. Wilkins re: resolution discussion on Brooks Wilkins October 2013 invoice (.1); discuss eligibility hearing issue with R. Fishman (.1)	0.20	434.00	86.80
01/24/14	GEG	Coordinate organization of files with respect to issued preliminary reports for October invoices of Conway MacKenzie, Pepper Hamilton and Miller Canfield (.1); calendar deadlines for resolution discussions related to October preliminary reports (.1); review email and revised November invoice for Pepper Hamilton from D. Kovsky-Apap (.1); email correspondence with R. Fishman regarding Pepper Hamilton and Conway MacKenzie inserts for July/August final monthly report (.1)	0.40	347.00	138.80
01/24/14	AH	Review of Segal's response to September preliminary report.	0.40	248.00	99.20
01/24/14	PJR	Continued review and analysis of EY October Invoice.	4.90	419.00	2,053.10
01/27/14	IB	Phone call with M. Wilkins re: missing November 2013 invoice.(.2); email with M. Wilkins re: redacted and revise September 2013 invoice (.1)	0.30	434.00	130.20
01/27/14	IB	Meet with R. Fishman and A. Hudson re; Milliman July/August and September 2013 final report inserts (.2); phone call with J. Budin re: September 2013 revised invoice (.1)	0.30	434.00	130.20
01/27/14	IB	Meet with R. Fishman re: Miller Buckfire July/August and September 2013 final report inserts (.1); prepare revised version per comments (.5)	0.60	434.00	260.40
01/27/14	IB	Meet with R. Fishman and D. Doyle re: Brooks Wilkins September 2013 final report insert (.2) and Denton's August and September 2013 final report inserts (.3)	0.50	434.00	217.00
01/27/14	DRD	Begin drafting insert for Jones Day September 2013 final report.	0.80	267.00	213.60
01/27/14	DRD	Prepare for (.5) and attend (.7) conference with I. Bodenstein and R. Fishman regarding August and September 2013 final report for Brooks Wilkins and Dentons and communications with and S. Alberts (.1) regarding September 2013 invoice; communications with J. Ellman regarding revised invoice for September 2013 (.1); revise Wilkins insert for September 2013 final report (.1).	1.50	267.00	400.50
01/27/14	GEG	Review Conway MacKenzie revised September invoice to confirm that issues raised in Fee Examiner's preliminary report were addressed (1.2); email correspondence with M. McMickle regarding comments on Conway revised September invoice and outstanding issues (.2); draft Conway MacKenzie excerpt for September final monthly report (.3); email correspondence with R. Fishman, S. Kapila, M. McMickle regarding Conway revised September invoice, remaining issues on July/August and September invoices/monthly reports and topics for today's conference call (.2); conference call with R. Fishman, S. Kapila, M. McMickle and J. Gillis regarding	2.60	347.00	902.20

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		Conway MacKenzie revised July/August and September invoices and information for monthly and quarterly reporting (.4); review Conway redacted July/August invoice (.2) and forward to A. Hudson for inclusion in monthly report (.1)			
01/27/14	PJR	Review Segal response to September preliminary report (.2); confer with A. Hudson on same and proposed resolution of open items (.1).	0.30	419.00	125.70
01/27/14	AH	Discussion with P. Roberts re Segal's revisions to September Invoice (.1); make resolution comments in excel sheet before sending to S. Wohl (.3); conference with R. Fishman and I. Bodenstein re Milliman final report excerpts (.2).	0.60	248.00	148.80
01/27/14	PJR	Telephone conference with M. McMickle regarding October preliminary report for EY (.4); revise EY October preliminary report (2,4); e-mail to M. McMickle on same (.1).	2.90	419.00	1,215.10
01/28/14	IB	Review Milliman revised redacted September 2013 invoice for final report	0.20	434.00	86.80
01/28/14	IB	Revise and finalize Miller Buckfire final report inserts for July/August and September 2013.	0.90	434.00	390.60
01/28/14	GEG	Review revised and redacted versions of Miller Canfield September invoice (.2); email correspondence with A. Hudson regarding closer review and preparation of September final monthly report excerpt for Miller Canfield (.1); review status of Miller Canfield July/August invoice and final monthly report excerpt in preparation for meeting with R. Fishman (.1); review Conway MacKenzie analysis of July/August and September billings in relation to the maximum bi-weekly advisor fee per the professional services contract with the City (.2) and follow up email correspondence with M. McMickle (Kapila) and Kevin Hand (Conway) regarding same (.2); review draft Miller Canfield September final monthly report excerpt from A. Hudson (.1) and email correspondence in preparation for call with R. Fishman (.1); email correspondence with M. Reiser regarding review of Pepper Hamilton revised September invoice and preparation of final monthly report (.1); conference call with R. Fishman and A. Hudson regarding Miller Canfield July/August and September monthly report information (.3); conference call with R. Fishman and M. Reiser regarding Pepper Hamilton July/August and September monthly report information (.2); revise Miller Canfield July/August and September monthly report excerpts to incorporate R. Fishman comments (.3)	1.90	347.00	659.30
01/28/14	PJR	Prepare for meeting with R. Fishman regarding quarterly report for Foley and KCC (.2); meeting with R. Fishman and M. Reiser regarding quarterly report for Foley and KCC (.4).	0.60	419.00	251.40
01/28/14	PJR	Revise insert to September monthly report regarding Segal (.3); exchange e-mails on same with A. Hudson (.1); participate in meeting with R. Fishman and A. Hudson regarding same (.3).	0.70	419.00	293.30
01/28/14	AH	Review of Miller Canfield's revised invoice (.5); draft final Sept. report excerpt for Miller Canfield (.2); draft Segal September final	3.60	248.00	892.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

February 28, 2014
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Date	Atty	Description	Hours	Rate	Amount
		report excerpt (.2); call with G. Gouveia and R. Fishman re final report excerpts for Miller Canfield (.3); meeting with R. Fishman and P. Roberts re Segal final report excerpt (.3); reviewing invoices in preparation for drafting First Fee Application and outline First Fee Examiner Fee Application (2.1).			
01/28/14	PJR	Draft and edit October preliminary report for EY (.9); exchange e-mails on same with M. McMickle (.2); review revised spreadsheet on EY preliminary report (.7); follow up telephone conference with M. McMickle on same (.1).	1.90	419.00	796.10
01/28/14	MSR	Meetings with R. Fishman and P. Roberts re: Foley & Lardner and KCC invoices and draft reports (.4); Correspond with Foley and KCC re: same (.6)	1.00	267.00	267.00
01/28/14	MSR	Review Pepper Hamilton's revised and redacted invoices for September.	1.30	267.00	347.10
01/29/14	IB	Revise Miller Buckfire final report insert for July/August 2013 per R. Fishman suggestions.	0.60	434.00	260.40
01/29/14	DRD	Revise final reports for July/August and September 2013 for Jones Day (1.4), Dentons (1.2), Brooks Wilkins (.8), and Lazard (.5).	3.90	267.00	1,041.30
01/29/14	GEG	Phone call with Mike Hausman (Conway) regarding questions about Fee Examiner's preliminary report on October invoice (.3); email correspondence with M. Hausman regarding redacted September invoice (.1) and briefly review same (.1)	0.50	347.00	173.50
01/29/14	PJR	Exchange e-mails with A. Hudson regarding fee application issues.	0.20	419.00	83.80
01/29/14	PJR	Review revised Foley September invoice (.1); confer with M. Reiser on same (.1).	0.20	419.00	83.80
01/29/14	AH	Preparation for and call with S. Kaminski regarding Kilpatrick's preliminary report (.7); conversation with I. Bodenstein re same (.1); draft First Fee Application (6.2).	7.00	248.00	1,736.00
01/29/14	PJR	Confer with R. Fishman regarding EY October invoice (.1); e-mail to M. McMickle on same (.1); revise EY October invoice and spreadsheet (.7).	0.90	419.00	377.10
01/29/14	MSR	Revise final monthly report inserts for Pepper Hamilton, KCC, and Foley.	1.90	267.00	507.30
01/30/14	IB	Review Brooks Wilkins redacted September 213 invoice received today for inclusion in final report.	0.40	434.00	173.60
01/30/14	DRD	Review Brooks Wilkins revised September 2013 invoice (.3) and revise insert for final report (.3); communications with R. Fishman regarding Dentons final report for July/August 2013 (.1).	0.70	267.00	186.90
01/30/14	GEG	Email correspondence with A. Hudson and M. Reiser about following up with Miller Canfield and Pepper Hamilton contacts on responses to October preliminary reports (.1); review email from M. Hausman (Conway) regarding redacted July/August invoice (.1)	0.20	347.00	69.40
01/30/14	PJR	Exchange e-mails with M. McMickle regarding EY September invoice and worksheet.	0.10	419.00	41.90
01/30/14	AH	Finish drafting Fee App, edit and submit for review (1.2); review	1.50	248.00	372.00

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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Date	Atty	Description	Hours	Rate	Amount
		revised invoice of Segal for September (.3).			
01/30/14	PJR	Edits to EY October preliminary report and e-mail to R. Fishman on same (.3); review e-mail from W. Flick on same (.1); e-mail to W. Flick on July and August revised EY invoices (.1).	0.50	419.00	209.50
01/31/14	IB	Review complete draft of July/August 2013 Final Report (.4) and send comments to R. Fishman (.1); review proposed edits from S. Kapila and G. Gouveia and confirm they conform with my comments (.3)	0.80	434.00	347.20
01/31/14	DRD	Review September 2013 revised invoice from Dentons,	0.20	267.00	53.40
01/31/14	GEG	Review and edit draft July/August monthly report (.4); email correspondence (.2) and phone call (.1) with R. Fishman and other members of Detroit team regarding same; phone call with R. Fishman and R. Hertzberg (Pepper Hamilton) regarding October preliminary report and related issues (.3); follow up email correspondence with R. Fishman regarding same (.1); created redline comparison of July/August monthly report for R. Fishman (.1) and circulate via email to team for final review (.1); review Debtor's motion to vacate appointment of creditors committee and related exhibits for information regarding committee professionals and potential involvement of Fee Examiner (.2)	1.50	347.00	520.50
01/31/14	PJR	Review and revise draft of Fee Examiner July/August Final Report (.4); exchange e-mails with Fee Examiner team on same (.1).	0.50	419.00	209.50
01/31/14	AH	Reviewing July/August Final Report to provide comments on any suggested revisions.	0.40	248.00	99.20
01/31/14	MSR	Review final monthly report.	0.80	267.00	213.60
Total Fees			226.70		70,933.60

Disbursements

Date	Description	Amount
12/23/13	Federal Express/Shipping; (GEG); AT&T TeleConference Services	31.76
01/31/14	Pacer Research; Docket (PJR) (JKH)	49.50
Total Disbursements		81.26

Total Fees and Disbursements	71,014.86
Total Current Charges	71,014.86
Balance Forward	21,659.06
Total Amount Due	92,673.92

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13793
February 28, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 2/28/2014

Please include Invoice Number with Payment

Balance Forward		92,673.92
Current Fees	44,577.90	
Current Disbursements	125.98	
Total Current Charges		44,703.88
Total Due		137,377.80

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	43,690.40	7,706.40
01/31/14	13351	37,702.39	32,125.99	5,576.40
02/28/14	13625	71,014.86	0.00	71,014.86
Totals		212,158.32	119,484.40	92,673.92

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Re: Chapter 9 case

February 28, 2014
Invoice 13793

Fees						
Date	Atty	Description	Hours	Rate	Amount	
02/01/14	DRD	Review response by Dentons to September 2013 Preliminary Report.	3.10	267.00	827.70	
02/01/14	PJR	Draft and edit September Monthly Report insert for EY.	0.50	419.00	209.50	
02/02/14	DRD	Draft insert for Dentons Final Report for October 2013.	2.20	267.00	587.40	
02/03/14	GEG	Review email and December invoice from Conway MacKenzie (.1); consider deadline for November Preliminary Reports (.1); review and comment on draft September Monthly Report (.4); review and comment on First Quarterly Report (.3); email correspondence (.2) and office conference (.1) with R. Fishman regarding proposed revisions to reports; email correspondence with M. Hausman (Conway) regarding December expense detail and response to October Preliminary Report in light of Thursday deadline for resolution discussions (.1)	1.30	347.00	451.10	
02/03/14	IB	Review and revise draft of Quarterly Report form from R. Fishman.	1.10	434.00	477.40	
02/03/14	IB	Review and revise draft of July/August and September Final Report from R. Fishman	1.00	434.00	434.00	
02/03/14	IB	Review and revise draft of Fee Examiner, Shaw Fishman, Kapila interim fee application from R. Fishman.	1.10	434.00	477.40	
02/03/14	DRD	Final revisions and review of Final Reports for July, August and September 2013 for Dentons (1), Jones Day (.6), Brooks Wilkins (.2) and Lazard (.1) and Quarterly Report for July/Aug/Sept 2013 (.3) and communications with A. Hudson and M. Wilkins (Brooks Wilkins) regarding Lazard's redacted invoices (.2).	2.40	267.00	640.80	
02/03/14	AH	Updating September Final Report excerpts for Milliman Inc. and Miller Canfield (.6); compiling exhibits for Fee Examiner's Quarterly Report and checking figures reported in Quarterly Report excerpts with firm's revised invoices (3.1).	3.70	248.00	917.60	
02/03/14	PJR	Review and revise first fee application of Fee Examiner parties (3.8); review and revise latest draft of Quarterly Report (.6).	4.40	419.00	1,843.60	
02/03/14	MSR	Call with Michael Paque at KCC (.4); Review KCC invoices re: expense issue (1.3).	1.70	267.00	453.90	
02/04/14	DRD	Review exhibits to Quarterly Report.	0.40	267.00	106.80	
02/04/14	AH	Revising September Final Report excerpts (.2); discussion with P. Roberts re status of exhibits for Quarterly Report (.1); multiple discussions with J. Hampton re final exhibits to Quarterly Report and preparing for filing (.3); revising exhibits for Fee Examiner Parties' first interim fee application in accordance with comments from P. Roberts (.2); discussion with M. Reiser and P. Roberts re postage fees for KCC's invoices and request for more information (.3).	1.10	248.00	272.80	
02/04/14	PJR	Review and revise Quarterly Report and coordinate exhibits (2.8);	5.50	419.00	2,304.50	

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

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Date	Atty	Description	Hours	Rate	Amount
		confer with A. Hudson regarding final preparations of Quarterly Report and Quarterly Fee Application (.3); edits to Quarterly Report and Fee Application (1.9); coordinate filings of same (.5).			
02/05/14	IB	Review email from S. Marken with response to October 2013 Preliminary Report and revised invoice.	0.50	434.00	217.00
02/05/14	IB	Review email from S. Marken re: November 2013 invoice	0.30	434.00	130.20
02/05/14	IB	Review Brooks Wilkins January 2014 invoice received today.	0.40	434.00	173.60
02/05/14	IB	Email to A. Hudson re: response to Kilpatrick proposed billing categories.	0.40	434.00	173.60
02/05/14	AH	Correspondence with S. Kaminski re descriptions of billing categories in July-October invoices (.1) and correspondence with I. Bodenstein to assess Kilpatrick's billing category descriptions (.2)	0.30	248.00	74.40
02/05/14	GEG	Email correspondence with A. Hudson regarding review of Miller Canfield response to October Preliminary Report (.1); email correspondence with M. McMickle regarding review of Conway MacKenzie response to October Preliminary Report (.1); review M. Hausman emails requesting filed copy of First Quarterly Report and forward request to P. Roberts for follow up (.1)	0.30	347.00	104.10
02/05/14	PJR	Exchange e-mails with M. Hausman of Conway on Quarterly Report (.1); exchange e-mails with Fee Examiner team regarding Quarterly Report and related issues (.2); exchange e-mails with W. Flick regarding EY revised invoices (.1).	0.40	419.00	167.60
02/05/14	PJR	Review Segal response to October Preliminary Report.	0.30	419.00	125.70
02/06/14	IB	Review Kilpatrick reply to our response to their proposed billing categories (.1); review Kilpatrick response to July-October Preliminary Report (.2)	0.30	434.00	130.20
02/06/14	IB	Prepare email to J. Budin re: Milliman response to October 2013 Preliminary Report	0.10	434.00	43.40
02/06/14	AH	Work on resolution comments to Miller Canfield's October invoice (1.2); review of correspondence from S. Kaminski (.1)	1.30	248.00	322.40
02/06/14	GEG	Email correspondence with R. Fishman regarding status of Conway, Miller Canfield and Pepper Hamilton responses to October Preliminary Reports (.1); review Miller Canfield response to October Preliminary Report and edit A. Hudson draft resolution comments (.8); follow up email to A. Hudson regarding revised resolution comments and related follow-up tasks (.1); review email and proposed resolution comments for Conway MacKenzie October invoice review spreadsheet from M. McMickle (.4) and follow up email correspondence with M. McMickle and R. Fishman regarding same (.1)	1.50	347.00	520.50
02/06/14	PJR	Review revised spreadsheet on EY July invoice and M. McMickle e-mail on same.	0.40	419.00	167.60
02/06/14	PJR	Review e-mail from R. Fishman regarding professional responses to Preliminary Reports and review various email responses.	0.10	419.00	41.90
02/06/14	MSR	Follow up with Pepper Hamilton re: invoice (.4); Meeting with G.	0.90	267.00	240.30

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Date	Atty	Description	Hours	Rate	Amount
		Gouveia re: same (.5).			
02/07/14	IB	Review Milliman response to October 2013 Preliminary Report received today.	0.30	434.00	130.20
02/10/14	AH	Review of Miller Canfield November Invoice (4.0); review of Milliman's November Invoice (.8)	4.80	248.00	1,190.40
02/10/14	GEG	Email correspondence with M. McMickle (Kapila) regarding Conway MacKenzie November invoice review process and deadlines (.1); email correspondence with A. Hudson regarding Miller Canfield November invoice review process and deadlines (.1); email correspondence with M. Reiser regarding status of Pepper Hamilton October invoice resolution comments and November invoice review process and deadlines (.1); email correspondence with M. Hausman (Conway) regarding status of October invoice review and deadline for redacted invoice (.1)	0.40	347.00	138.80
02/10/14	DRD	Review Jones Day invoices for November 2013.	4.20	267.00	1,121.40
02/11/14	AH	Review of Miller Canfield's November Invoice (.6); populate review spreadsheet with comments on Miller Canfield's November invoice (.5).	1.10	248.00	272.80
02/11/14	DRD	Review Jones Day invoice for November 2013.	3.70	267.00	987.90
02/11/14	PJR	Brief review of Segal November invoice and related e-mail exchange with A. Hudson.	0.10	419.00	41.90
02/11/14	PJR	Exchange e-mails with R. Fishman regarding professional responses to October Preliminary Reports.	0.10	419.00	41.90
02/12/14	IB	Review J. Ellman letter re: city's comment to Denton's November 2013 invoices	0.30	434.00	130.20
02/12/14	IB	Review M. Wilkins letter responding to issue raised about number of Committee attorneys attending eligibility hearings	0.40	434.00	173.60
02/12/14	AH	Entering comments in review spreadsheet for Miller Canfield's November invoice	1.30	248.00	322.40
02/13/14	GEG	Finalize Miller Canfield October invoice review spreadsheet with resolution comments (.1) and email correspondence with A. Hudson and R. Fishman regarding same (.2); review October fee verification forms from City via J. Ellman (Jones Day) re Miller Canfield, Pepper Hamilton and Conway MacKenzie (.1)	0.40	347.00	138.80
02/13/14	PJR	Exchange e-mails with M. Reiser regarding KCC October invoice.	0.10	419.00	41.90
02/14/14	IB	Review Kilpatrick 2013 November invoice and spreadsheet	0.30	434.00	130.20
02/14/14	IB	Review Milliman November 2013 invoice and spreadsheet	0.30	434.00	130.20
02/15/14	GEG	Review and edit resolution comments in Conway MacKenzie October invoice review spreadsheet (1.2); email correspondence with R. Fishman regarding same (.1); review and comment on Miller Canfield November invoice and incorporate changes to draft spreadsheet for Preliminary Report (2.3); email correspondence with A. Hudson regarding same	3.70	347.00	1,283.90
02/16/14	IB	Prepare Miller Buckfire Preliminary Report	0.50	434.00	217.00

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Date	Atty	Description	Hours	Rate	Amount
02/16/14	IB	Prepare notes for Kilpatrick (.2) and Milliman (.3) Preliminary Reports	0.50	434.00	217.00
02/17/14	IB	Email to S. Marken re: timing of revised November 2013 invoice.	0.10	434.00	43.40
02/17/14	IB	Meet with A. Hudson re: Milliman November 2013 Preliminary Report.	0.10	434.00	43.40
02/17/14	IB	Review email from S. Kaminski re: revised Kilpatrick invoices and summary's for July-October, 2013 invoices.	0.40	434.00	173.60
02/17/14	IB	Prepare November 2013 Preliminary Report and Spreadsheet Exhibit for Miller Buckfire	0.00	434.00	0.00
02/17/14	AH	Review Milliman Nov. invoice and update spreadsheet with comments (.4); review Segal's November Invoice, draft review comments in review spreadsheet and submit to P. Roberts for review (2.1);	2.50	248.00	620.00
02/17/14	GEG	Email correspondence with A. Hudson regarding Miller Canfield November Preliminary Report (.1)	0.10	347.00	34.70
02/17/14	PJR	Exchange e-mails with M. Reiser on Foley invoices (.1); confer with A. Hudson on Segal invoices and exchange of e-mails on same (.1).	0.20	419.00	83.80
02/17/14	MSR	Review Pepper Hamilton invoices and comment thereon.	2.70	267.00	720.90
02/17/14	IB	Prepare November 2014 Preliminary Report for Miller Buckfire	0.40	434.00	173.60
02/18/14	IB	Prepare November 2013 Preliminary Report and Spreadsheet Exhibit for Miller Buckfire	0.70	434.00	303.80
02/18/14	IB	Prepare October 2013 Final Report insert for Miller Buckfire.	0.70	434.00	303.80
02/18/14	GEG	Email correspondence with D. Doyle regarding procedure and deadline for October Monthly Report (.1); review draft resolution comments for Pepper Hamilton October invoice (.3) and email correspondence with M. Reiser regarding same (.1); review and edit draft review spreadsheet for Pepper Hamilton November invoice (.6) and email correspondence with M. Reiser regarding same (.1)	1.20	347.00	416.40
02/18/14	DRD	Continue review of Jones Day invoices for November 2013 (1.4) and begin drafting Preliminary Report (1.7).	3.10	267.00	827.70
02/18/14	PJR	Brief review of BY December invoice.	0.10	419.00	41.90
02/18/14	PJR	Review and analyze Segal November invoice (1.2); confer with A. Hudson on same (.1).	1.30	419.00	544.70
02/18/14	PJR	Review and analyze KCC November invoice.	0.80	419.00	335.20
02/19/14	IB	Revise Miller Buckfire Final Report insert for October 2013.	0.20	434.00	86.80
02/19/14	AH	Drafting Preliminary Reports for Segal and Miller Canfield November invoices.	0.90	248.00	223.20
02/19/14	GEG	Email correspondence with Mike Hausman (Conway) and R. Fishman regarding resolution of issues raised in October Preliminary Report (.1)	0.10	347.00	34.70
02/19/14	DRD	Continue preparing Preliminary Report for Jones Day November 2013 invoice (5.3); begin review of Dentons November 2013 invoice (.8).	6.10	267.00	1,628.70
02/19/14	PJR	Telephone conference with Emergency Manager's office regarding	0.10	419.00	41.90

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 Invoice 13793

Date	Atty	Description	Hours	Rate	Amount
		filing of monthly reports.			
02/19/14	PJR	Brief review of KCC December invoice.	0.10	419.00	41.90
02/19/14	PJR	Review Debtor reply in support of motion to vacate appointment of creditors committee.	0.30	419.00	125.70
02/20/14	IB	Review and revise A. Hudson draft of Milliman November 2013, Preliminary Report.	0.30	434.00	130.20
02/20/14	IB	Review and revise A. Hudson draft of Kilpatrick November 2013 Preliminary Report.	0.30	434.00	130.20
02/20/14	IB	Review revised November 2013 Miller Buckfire invoice from S. Marken (.3) and revise Preliminary Report (.3)	0.60	434.00	260.40
02/20/14	AH	Drafting Milliman and Kilpatrick's Preliminary Reports for November Invoices (.8); finalize Segal, Milliman, and Kilpatrick invoices and send to R. Fishman (.2).	1.00	248.00	248.00
02/20/14	GEG	Review and comment on draft Preliminary Report for Miller Canfield November invoice (.2); email correspondence with A. Hudson and R. Fishman regarding same (.1)	0.30	347.00	104.10
02/20/14	DRD	Review Dentons invoice for Nov, 2013 and draft Preliminary Report.	6.80	267.00	1,815.60
02/20/14	PJR	Review and revise draft Preliminary Report for Segal November invoice (.3); e-mail to A. Hudson on same (.1).	0.40	419.00	167.60
02/20/14	PJR	Exchange e-mails with M. McMickle on EY November invoice.	0.10	419.00	41.90
02/20/14	PJR	Review invoices of Fee Examiner parties (.3); exchange e-mails with R. Fishman and S. Kapila on same (.3); draft and edit December monthly fee statement for FE parties (.5).	1.10	419.00	460.90
02/20/14	MSR	Review invoices of KCC.	3.90	267.00	1,041.30
02/21/14	IB	Review Dentons November 2013 fee and expense spreadsheets (1.0) and provide comments to D. Doyle (.1).	1.10	434.00	477.40
02/21/14	IB	Review draft Dentons November 2014 Preliminary Report	0.20	434.00	86.80
02/21/14	GEG	Review and comment on Conway MacKenzie November invoice review spreadsheet (3.2); email correspondence with M. McMickle regarding invoice review spreadsheet and additional analysis of inter-office meetings (.2); incorporate M. McMickle comments regarding inter-office meetings into November review spreadsheet (.3); draft Preliminary Report for Conway MacKenzie November invoice (.3); email to R. Fishman regarding draft Preliminary Report for Conway MacKenzie November invoice and invoice review spreadsheet (.2)	4.20	347.00	1,457.40
02/21/14	DRD	Revise Jones Day Preliminary Report for Nov, 2013 (3.2); draft and revise Preliminary Report for Dentons for Nov, 2013 (2.9); draft and revise Brooks Wilkins Preliminary Report for Nov, 2013 (1.5).	7.60	267.00	2,029.20
02/21/14	PJR	Exchange e-mails with M. McMickle regarding EY November invoice (.1); begin review and analysis of EY November invoice (1.7).	1.80	419.00	754.20
02/21/14	PJR	Brief review of Detroit plan and disclosure statement.	0.50	419.00	209.50
02/22/14	IB	Review D. Doyle draft of Brooks Wilkins November 2013 Preliminary Report	0.30	434.00	130.20

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Robert Fishman as Detroit Fee Examiner
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Date	Atty	Description	Hours	Rate	Amount
02/24/14	GEG	Review M. Swanson (Miller Canfield) email and City verification regarding Miller Canfield December invoice (.1); review and comment on draft Preliminary Report for Pepper Hamilton November invoice (.1) and email correspondence with M. Reiser regarding same (.1)	0.30	347.00	104.10
02/24/14	DRD	Review and revise Brooks Wilkins Preliminary Report for Nov. 2013 (.5); review and revise Lazard Preliminary Report for Nov. 2013 (.8); communications with G. Gouveia and B. Fishman regarding upcoming deadlines (.1).	1.40	267.00	373.80
02/24/14	PJR	Confer with M. Reiser regarding KCC November invoice and Preliminary Report on same (.1); review and revise Preliminary Report and spreadsheet (.3).	0.40	419.00	167.60
02/24/14	PJR	Further review and analysis of EY November invoice (3.9); exchange e-mails with M. McMickle on same (.2); review revised EY for July and August in preparation for meeting with R. Fishman on same (.5).	4.60	419.00	1,927.40
02/24/14	MSR	Draft Preliminary Reports for KCC and Pepper Hamilton.	2.00	267.00	534.00
02/25/14	DRD	Draft Final Reports for October 2013 for Brooks Wilkins (1) and Jones Day (1.6).	2.60	267.00	694.20
02/25/14	PJR	Exchange e-mails with M. McMickle on EY November report (.2); revise EY November Preliminary Report and worksheet (1.3); confer with R. Fishman regarding supplement to quarterly report to include EY reports and related issues (.2); review materials on revised EY July and August invoices (.7).	2.40	419.00	1,005.60
02/26/14	IB	Conference call with Detroit Fee Examiner re: how to address eligibility trial attendance issue.	0.60	434.00	260.40
02/26/14	AH	Call with I. Bodenstein, P. Roberts, R. Fishman, G. Gouveia, M. Reiser, D. Doyle and S. Kapila to discuss all Professionals' attendance at November eligibility trial.	0.60	248.00	148.80
02/26/14	GEG	Conference call with R. Fishman and Detroit team members regarding approach to eligibility trial time analysis	0.60	347.00	208.20
02/26/14	DRD	Communications with R. Fishman, I. Bodenstein, P. Roberts, A. Hudson, M. Reiser, G. Gouveia, S. Kapila, and M. McMickle regarding final report for October 2013.	0.60	267.00	160.20
02/26/14	PJR	Exchange e-mails with M. McMickle re EY December invoice (.1); brief review of EY December invoice (.3); review order on plan dates and deadlines (.1); conference call with Fee Examiner team to discuss November reports and related issues (.6);	1.10	419.00	460.90
02/26/14	MSR	Review Pepper Hamilton November invoices for Eligibility trial attendance and create chart.	1.40	267.00	373.80
02/27/14	AH	Check for any lumping of time entries in Miller Canfield's October invoice regarding attendance at eligibility trial in response to request from M. Reiser (.3); begin making chart summarizing Professionals' attendance at November eligibility trial (.6).	0.90	248.00	223.20
02/27/14	GEG	Email correspondence with M. McMickle regarding December	0.10	347.00	34.70

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

February 28, 2014
 Invoice 13793

Date	Atty	Description	Hours	Rate	Amount
		invoice review spreadsheet for Pepper Hamilton			
02/27/14	DRD	Draft chart for Jones Day, Dentons and Brooks Wilkins attendance at November eligibility hearing dates.	1.70	267.00	453.90
02/28/14	IB	Email to S. Alberts re: Dentons response to October 2013 Preliminary Report (.1); phone call from S. Alberts in response (.2).	0.30	434.00	130.20
02/28/14	IB	Discuss Brooks Wilkins October 2013 Preliminary Report with D. Doyle and R. Fishman.	0.10	434.00	43.40
02/28/14	IB	Review limited objection filed by City of Detroit to retention application of Morrison and Foerster for Committee of Unsecured Creditors	0.30	434.00	130.20
02/28/14	IB	Review eligibility trialtime paragraph for inclusion in November 2013 Preliminary Reports	0.10	434.00	43.40
02/28/14	AH	Complete chart summarizing Professionals' attendance at November eligibility trial	1.00	248.00	248.00
02/28/14	DRD	Revise Brooks Wilkins, Dentons, Jones Day, and Lazard Preliminary Reports for November 2013 to reflect R. Fishman edits (1.1); confer with R. Fishman regarding same (.1); draft correspondence to Lazard regarding October 2013 invoice (.2); review correspondence to Pepper Hamilton regarding eligibility hearing issues (.1).	1.50	267.00	400.50
02/28/14	GEG	Review email correspondence between M. Reiser, R. Fishman and R. Hertzberg regarding eligibilitytrial times	0.10	347.00	34.70
02/28/14	PJR	Review Assured Guaranty objection to committee application to employ counsel (.2); review Debtor objection to committee application to employ counsel (.2); review court's order granting debtor motion to disband creditors committee (.3); review e-mail exchanges with R. Hertzberg regarding eligibility hearings (.2); brief review of Segal December spreadsheet (.2).	1.10	419.00	460.90
02/28/14	MSR	Draft emails re: Hertzberg attendance at eligibility trial.	0.30	267.00	80.10
02/28/14	MSR	Revise KCC Preliminary Report based upon comments from R. Fishman.	0.50	267.00	133.50
Total Fees			138.80		44,577.90

Disbursements

Date	Description	Hours	Rate	Amount
01/03/14	Conference Call; (RMF); AT&T TeleConference Services			17.20
01/07/14	Photocopy; Dentons - Inv. 1521889; 11/012013 Invoices re Retirees Committee; October Final Invoice (KXJ)	510	@ 0.10	51.00
01/16/14	Photocopy; Preliminary report (Dentons Sept. 2013) for Hearing. (KXJ)	228	@ 0.10	22.80
01/21/14	Photocopy; Monthly Invoice (C Knez)	50	@ 0.10	5.00
01/24/14	Photocopy; Fee Examiner's Preliminary Report of October 2013 (KXJ)	23	@ 0.10	2.30
01/27/14	Photocopy; Revised November 2013 Invoice. Pepper Hamilton - Updated binder index (KXJ)	64	@ 0.10	6.40
01/27/14	Conference Call; (GEG); AT&T TeleConference Services			8.86

Shaw Fishman Glantz & Towbin LLC

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February 28, 2014
Invoice 13793

Date	Description	Amount
01/31/14	Conference Call; (GEG); AT&T TeleConference Services	5.12
02/28/14	Pacer Research; Plan (DRD)	7.30
Total Disbursements		125.98
Total Fees and Disbursements		44,703.88
Total Current Charges		44,703.88
Balance Forward		92,673.92
Total Amount Due		137,377.80

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 14117
March 31, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 3/31/2014

Please include Invoice Number with Payment

Previous Balance		137,377.80
Payments		-60,374.82
Balance Forward		77,002.98
Current Fees	40,221.50	
Current Disbursements	69.30	
Total Current Charges		40,290.80
Total Due		117,293.78

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	43,690.40	7,706.40
01/31/14	13351	37,702.39	32,125.99	5,576.40
02/28/14	13625	71,014.86	60,374.82	10,640.04
02/28/14	13793	44,703.88	0.00	44,703.88
Totals		256,862.20	179,859.22	77,002.98

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Re: Chapter 9 case

March 31, 2014
Invoice 14117

Fees					
Date	Atty.	Description	Hours	Rate	Amount
03/01/14	PJR	Exchange e-mails with R. Fishman and A. Hudson on Segal November invoice.	0.10	419.00	41.90
03/01/14	PJR	Review comments of R. Fishman on EY November invoice (.2); exchange e-mails with R. Fishman and M. McMickle on same (.1).	0.30	419.00	125.70
03/02/14	GEG	Email correspondence with R. Fishman regarding local travel standard for fee review and outstanding issues with respect to November preliminary reports for Conway MacKenzie, Miller Canfield and Pepper Hamilton (.2); follow up email correspondence with M. Reiser regarding status of Pepper Hamilton October resolution discussions (.1)	0.30	347.00	104.10
03/03/14	PJR	Edits to Segal November report (.2); e-mail to A. Hudson on same (.1).	0.30	419.00	125.70
03/03/14	GEG	Office conference with R. Fishman regarding resolution of comments to Conway MacKenzie October invoice (.2); office conference with R. Fishman regarding comments about resolution of Miller Canfield October invoice (.2)	0.40	347.00	138.80
03/03/14	DRD	Finalize and transmit to R. Fishman preliminary reports for Jones Day (.8); Dentons (.3); Brooks Wilkins (.2); and Lazard (.2).	1.50	267.00	400.50
03/04/14	IB	Review final version of Brooks Wilkins Preliminary Report for November 2013	0.20	434.00	86.80
03/04/14	IB	Review Dentons Preliminary Report for November 2013 (.2) and provide comments to D. Doyle (.1)	0.30	434.00	130.20
03/04/14	AH	Call with S. Kaminski re Kilpatrick November Preliminary Report (.1); call with R. Fishman and I. Bodenstein re Ottenwess October and November Invoice and Kilpatrick's revised November Invoice (.1); emails to professionals re resolution period for November Preliminary Reports sent today (.1).	0.30	248.00	74.40
03/04/14	IB	Review Ottenwess October 2013 and November 2013 invoices and spreadsheets (.5); review draft Preliminary Reports from M. Reiser (.4); Give comments to M. Reiser (.1).	1.00	434.00	434.00
03/04/14	MSR	Review Pepper Hamilton October invoices.	1.90	267.00	507.30
03/04/14	GEG	Incorporate R. Fishman comments into spreadsheet for resolution of issues raised in October preliminary report for Conway MacKenzie (.2); email correspondence with M. Hausman (Conway) regarding same (.1); phone call with R. Fishman regarding standard for local counsel court appearances (.2)	0.50	347.00	173.50
03/04/14	PJR	E-mail to R. Fishman on EY November expenses and related issues (.2); follow up telephone conference with R. Fishman on same (.2); revise EY November preliminary report and spreadsheet (.9); e-mail	1.40	419.00	586.60

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		to R. Fishman on same (.1)			
03/04/14	DRD	Revise Dentons Preliminary Report for November 2013.	0.30	267.00	80.10
03/05/14	IB	Review and revise draft of local counsel court appearance insert.	0.10	434.00	43.40
03/05/14	MSR	Review Ottenwess invoices and create preliminary report (.9); discussion with I. Bodenstein re: same (.2).	1.10	267.00	293.70
03/05/14	MSR	Review Foley & Lardner invoices and create spreadsheet of comments.	0.60	267.00	160.20
03/05/14	GEG	Email correspondence with R. Fishman and M. McMickle regarding Conway administrative time in November invoice (.2); email correspondence with M. McMickle regarding Conway December invoice review process and deadlines (.1); email correspondence with A. Hudson regarding Miller Canfield December invoice review process and deadlines (.1); email correspondence with M. Reiser regarding Pepper Hamilton December invoice review process and deadlines (.1); draft insert regarding local counsel for November preliminary reports (.3) and email correspondence with R. Fishman regarding same (.1); incorporate R. Fishman comments into Miller Canfield October resolution comments spreadsheet (.3); draft cover email to Miller Canfield regarding eligibility trial time and resolution comments (.3) and confer with R. Fishman regarding same (.2); revise draft November preliminary report for Miller Canfield based on R. Fishman comments related to eligibility trial time and local counsel court appearances (.3)	2.00	347.00	694.00
03/05/14	PJR	Review e-mails from R. Fishman on insert to preliminary reports on eligibility trial.	0.10	419.00	41.90
03/06/14	IB	Incorporate paragraph on local counsel attending hearings into Brooks Wilkins November 2013 Preliminary Report	0.40	434.00	173.60
03/06/14	IB	Review Dentons and Brooks Wilkins joint response dated 2/11 (.3) Phone call with R. Fishman, M. Wilkins and C. Montgomery re: eligibility trial attendance and joint response from Dentons and Brook Wilkins (.5).	0.80	434.00	347.20
03/06/14	PJR	Initial review of Segal response to November preliminary report (.2); exchange e-mails with R. Fishman on EY report (.1); review court's second amended order re plan deadlines and dates (.1).	0.40	419.00	167.60
03/06/14	GEG	Review email from M. McMickle regarding Pepper Hamilton 10% rate discount in December invoice (.1); send email to Marc Swanson (Miller Canfield) with resolution comments for October preliminary report (.2)	0.30	347.00	104.10
03/06/14	DRD	Revise Brooks Wilkins preliminary report for Nov 2013 (.2); conference with R. Fishman, C. Montgomery, M. Wilkins, and I. Bodenstein regarding eligibility trial (.4).	0.60	267.00	160.20
03/07/14	IB	Phone call with Detroit team and Dave Heiman and Jeff Ellman re: update on status of proceedings from counsel for the City.	0.90	434.00	390.60
03/07/14	MSR	Status call with Jones Day team.	0.90	267.00	240.30
03/07/14	GEG	Edit preliminary report for Conway MacKenzie November invoice	0.40	347.00	138.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		based on R. Fishman comments (.3); email correspondence with R. Fishman regarding same (.1)			
03/07/14	DRD	Conference with D. Heiman, J. Ellman, R. Fishman, I. Bodenstein, M. Reiser, S. Kapila, and M. McMickle regarding update on background and major events of case for context when reviewing invoices.	0.90	267.00	240.30
03/10/14	MSR	Review December invoices.	3.30	267.00	881.10
03/10/14	GEG	Email correspondence with Jon Green (Miller Canfield) regarding call to discuss eligibility trial time (.1) and follow up email correspondence with R. Fishman regarding availability for call (.1); email correspondence with R. Fishman regarding status of revise October invoices and final monthly report excerpts for Conway, Miller Canfield and Pepper Hamilton (.1)	0.30	347.00	104.10
03/10/14	PJR	Exchange e-mails with R. Fishman regarding EY invoices (.1); review e-mail correspondence between R. Fishman and W. Flick on same (.1).	0.20	419.00	83.80
03/11/14	IB	Review Kilpatrick Response to Preliminary Report for July-October 2013, revised invoices, summary description and list of abbreviations re: preparation of final report insert	1.00	434.00	434.00
03/11/14	AH	Review of Kilpatrick's revised July/August-September Invoices and short discussion with I. Bodenstein in preparation for drafting final report summary.	0.40	248.00	99.20
03/11/14	GEG	Email to Miller Canfield attorneys with dial-in number for today's call (.1); phone call with R. Fishman, J. Green and S. LaPlante of Miller Canfield regarding eligibility trial time and related issues (.5)	0.60	347.00	208.20
03/12/14	AH	Begin drafting Kilpatrick's final report for July-October Invoices (.5); correspondence with S. Kaminski re revised Kilpatrick September invoice (.1).	0.60	248.00	148.80
03/13/14	IB	Review email from S. Marken re; question about our November 2014 Preliminary Report (.1); prepare email to S. Marken in response with marked up attachment (.2).	0.30	434.00	130.20
03/13/14	IB	Finalize final report insert for Miller Buckfire October 2013 and send to R. Fishman.	0.30	434.00	130.20
03/13/14	AH	Reviewing Miller Canfield's December Invoice.	1.40	248.00	347.20
03/13/14	GEG	Phone call with Jonathan Green of Miller Canfield regarding proposal to address eligibility trial time and local counsel appearances (.3); follow up phone call to R. Fishman regarding same (.1); email correspondence with A. Hudson and M. Reiser regarding status of Miller Canfield and Pepper Hamilton December review spreadsheets (.2)	0.60	347.00	208.20
03/14/14	IB	Review J. Doak email re: transportation expense descriptions (.1); respond to email with acceptable generic descriptions (.1)	0.20	434.00	86.80
03/14/14	AH	Review Miller Canfield December Invoice.	1.30	248.00	322.40
03/14/14	DRD	Communications with B. Dunn and R. Fishman regarding November 2013 invoice (.6); prepare for teleconference regarding same (.2);	1.20	267.00	320.40

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

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 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		teleconference with R. Fishman and B. Dunn regarding revisions to November 2013 invoice (.4).			
03/14/14	GEG	Review email and revised/redacted October invoices from Pepper Hamilton (.1); review email and revised October invoice from Mike Hausman of Conway MacKenzie (.1); email correspondence with R. Fishman and J. Green (Miller Canfield) regarding proposed resolution of eligibility trial time issue (.2)	0.40	347.00	138.80
03/15/14	AH	Complete review of Miller Canfield December Invoice and prepare excel sheet with comments for review by G. Gouveia.	3.90	248.00	967.20
03/15/14	GEG	Review email and proposal regarding eligibility trial time from Jon Green of Miller Canfield	0.10	347.00	34.70
03/16/14	GEG	Email correspondence with M. McMickle regarding Conway MacKenzie response to October preliminary report (.1); email correspondence with M. Reiser regarding Pepper Hamilton revised October invoice and verification that issues raised in October preliminary report have been addressed (.1)	0.20	347.00	69.40
03/17/14	AH	Create chart of open matters for preliminary and final reports.	0.60	248.00	148.80
03/17/14	MSR	Draft October final report inserts.	1.30	267.00	347.10
03/17/14	PJR	Review and analysis of EY revised September invoice.	4.90	419.00	2,053.10
03/17/14	GEG	Email correspondence with M. McMickle regarding Conway MacKenzie revised October invoice (.1); email correspondence with R. Fishman regarding status of October-December reporting for Conway, Miller Canfield and Pepper Hamilton (.1)	0.20	347.00	69.40
03/17/14	DRD	Memorandum correspondence to R. Fishman regarding status of final reports for Jones Day, Dentons, Lazard and Brooks Wilkins.	0.40	267.00	106.80
03/18/14	GEG	Email correspondence with M. McMickle regarding Conway MacKenzie response to November preliminary report (.1); email correspondence with R. Fishman regarding Miller Canfield proposal on eligibility trial time (.1); email correspondence with A. Hudson regarding review of Miller Canfield revised October invoice (.1)	0.30	347.00	104.10
03/18/14	PJR	Further revisions to EY September preliminary spreadsheet and report (1.9); exchange e-mails with M. McMickle and R. Fishman on same (.5).	2.40	419.00	1,005.60
03/18/14	PJR	Review draft final October report for KCC (.1); review draft final October report for Foley (.1); confer with M. Reiser on same (.1).	0.30	419.00	125.70
03/18/14	DRD	Begin drafting final report for Dentons October 2013 final report.	0.20	267.00	53.40
03/19/14	IB	Review Miller Buckfire revised November 2013 invoice re: response to Preliminary Report (.3); review revised December 2013 invoice re: preparation of Preliminary Report (.3).	0.60	434.00	260.40
03/19/14	PJR	Review EY responses to October preliminary report (1.1); prepare for conference call with M. McMickle and R. Fishman on EY invoices (.6); participate in conference call with M. McMickle and R. Fishman regarding EY invoices (.5); edits to September preliminary report (.9).	3.10	419.00	1,298.90
03/19/14	GEG	Office conference with R. Fishman regarding Miller Canfield	0.30	347.00	104.10

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		eligibility trial time (.2); email correspondence with J. Green (Miller Canfield) regarding eligibility trial time proposal (.1)			
03/19/14	PJR	Review Fee Examiner invoices for January (.2); draft and edit monthly January invoice for Fee Examiner parties (.7).	0.90	419.00	377.10
03/19/14	PJR	Draft and edit certificate of non-response regarding First Interim Fee Application of Fee Examiner parties.	0.50	419.00	209.50
03/20/14	IB	Review Ottenwess response to Preliminary Report dated March 4, 2014.	0.30	434.00	130.20
03/20/14	IB	Review Milliman response to November 2013 Preliminary report.	0.20	434.00	86.80
03/20/14	PJR	Exchange several e-mails with M. McMickle regarding EY invoices and issues (.2); review M. McMickle resolution comments on EY October and November (.3); edits to spreadsheets on July/August invoices and lengthy email to W. Flick on same as well as October and November preliminaries (1.7); edits to EY September preliminary report and spreadsheet and e-mails with R. Fishman on same (1.6).	3.80	419.00	1,592.20
03/20/14	GEG	Phone call from deputy Emergency Manager to discuss Miller Canfield and Jones Day fee issues (.4); follow up phone call with R. Fishman and D. Doyle regarding same (.4); email correspondence and phone call with Jon Green (Miller Canfield) regarding hourly rate and eligibility trial time issue (.3)	1.10	347.00	381.70
03/20/14	DRD	Review Jones Day December 2013 invoice (3.3); confer with G. Gouveia, R. Fishman regarding Miller Canfield and Jones Day invoices (.3).	3.60	267.00	961.20
03/21/14	AH	Review and comment on Segal's December invoice and review response to Fee Examiner's preliminary report on November Invoice (1.3); discussion with P. Roberts regarding his comments on Segal's December Invoice and resolution comments for Segal's response to November preliminary report (.5).	1.80	248.00	446.40
03/21/14	MSR	Review December invoices and create spreadsheets.	1.40	267.00	373.80
03/21/14	PJR	Exchange e-mails with M. McMickle regarding EY November expenses (.1).	0.10	419.00	41.90
03/21/14	PJR	Review Segal response to November preliminary report and suggest resolution outcomes (1.1); review Segal December invoice and identify insufficient/problematic entries (1.2); meeting with A. Hudson on same (.5).	2.80	419.00	1,173.20
03/21/14	DRD	Continue review of Jones Day December 2013 invoice (3.4); review Dentons December 2013 invoice (1.7).	5.10	267.00	1,361.70
03/21/14	PJR	Review Foley December invoice.	0.40	419.00	167.60
03/21/14	GEG	Review email from Jon Green (Miller Canfield) regarding status of eligibility trial time counter-proposal.	0.10	347.00	34.70
03/22/14	GEG	Email correspondence with A. Hudson regarding Miller Canfield response to November preliminary report and pending resolution discussions with Miller Canfield related to hourly rates, eligibility trial time and local counsel appearances (.2); review email from Jon	0.40	347.00	138.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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 Re: Chapter 9 case

March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		Green (Miller Canfield) regarding revised compensation arrangement and eligibility trial time (.1) and follow up email correspondence with R. Fishman regarding same (.1)			
03/22/14	PJR	Brief review of EY January invoice (.2); exchange e-mails with S. Swaminathan (EY) on same (.1).	0.30	419.00	125.70
03/22/14	PJR	Begin review and evaluation of EY December invoice.	2.90	419.00	1,215.10
03/23/14	PJR	Review and analysis of KCC December invoice summary (1.1); draft and edit December preliminary report (.4); e-mail to M. Reiser on same (.1).	1.60	419.00	670.40
03/23/14	GEG	Review and edit October final report excerpt for Pepper Hamilton (.3); review revised and redacted October invoices from Pepper Hamilton (.2); email correspondence with R. Fishman regarding October revised invoice and final report for Pepper Hamilton (.1); email correspondence with M. Reiser regarding status of November and December reporting materials for Pepper Hamilton (.1); email to Michael Hausman of Conway MacKenzie regarding revised and redacted October invoice (.1); email to M. Hausman regarding updated bi-weekly advisory fee calculation (.1); draft October final report excerpt for Conway MacKenzie (.5) and email correspondence with R. Fishman regarding same (.1)	1.50	347.00	520.50
03/23/14	PJR	Continued review and evaluation of EY December invoice (2.7); draft and edit preliminary EY December report (.4); e-mail to M. McMickle on same (.3).	3.40	419.00	1,424.60
03/24/14	IB	Review Ottenwess response to October/November 2013 Preliminary Report (.2) and email to M. Schenk re; same (.1)	0.30	434.00	130.20
03/24/14	IB	Revise A. Hudson draft of Kilpatrick October 2013 final report	0.30	434.00	130.20
03/24/14	IB	Review Denton's December invoice and D. Doyle spreadsheet re: preparation of Preliminary Report.	0.90	434.00	390.60
03/24/14	AH	Draft resolution comments for Segal's November Invoice (.5); review and draft final report excerpt for Kilpatrick July-September Invoices (.5).	1.00	248.00	248.00
03/24/14	MSR	Draft final reports for October, November preliminary reports and spreadsheets.	2.40	267.00	640.80
03/24/14	DRD	Continue review of Dentons invoice for December 2013 (3.1); review Brooks Wilkins invoice for December 2013 (1.4).	4.50	267.00	1,201.50
03/25/14	IB	Completer review of Denton's December 2014 spreadsheet of monthly invoice	0.90	434.00	390.60
03/25/14	IB	Review Brooks Wilkins December 2014 monthly invoice.	0.50	434.00	217.00
03/25/14	IB	Revise Brooks Wilkins and Dentons October 2013 final report inserts.	0.40	434.00	173.60
03/25/14	GEG	Phone call (.2) and email correspondence (.2) with Jon Green (Miller Canfield) regarding modified fee arrangement and treatment of court appearance/eligibility trial time; office conference with R. Fishman regarding status of discussions with Miller Canfield and proposed response regarding modified fee arrangement and	0.80	347.00	277.60

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Robert Fishman as Detroit Fee Examiner
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 Re: Chapter 9 case

March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		treatment of court appearance/eligibility trial time (.2); review draft monthly report for Kilpatrick firm (.1) and email correspondence with R. Fishman regarding comments to same (.1)			
03/25/14	DRD	Prepare final report for Brooks Wilkins invoice of October 2013 (1.2); prepare final report for Dentons invoice of October 2013 (2.8); prepare final report for Lazard invoice of October 2013 (.8).	4.80	267.00	1,281.60
03/26/14	IB	Review Miller Buokfire December 2013 invoice (.7) and prepare Preliminary Report (.3) and spreadsheet (.3)	1.30	434.00	564.20
03/26/14	IB	Review and revise D. Doyle drafts of Brooks Wilkins (.2) and Dentons (.2) December 2013 Preliminary Reports.	0.40	434.00	173.60
03/26/14	AH	Drafting resolution comments in reply to Miller Canfield's response to November preliminary report.	2.00	248.00	496.00
03/26/14	GEG	Review draft first supplemental quarterly report for Kilpatrick invoice (.2) and email correspondence with R. Fishman regarding same (.1)	0.30	347.00	104.10
03/26/14	DRD	Revise chart for Dentons December 2013 invoice preliminary report (1); revise chart for Brooks Wilkins December 2013 invoice preliminary report (.7); draft preliminary report for Dentons for December 2013 (1.4); draft preliminary report for Brooks Wilkins (.7).	3.80	267.00	1,014.60
03/27/14	IB	Phone conference with M. Schenk, R. Fishman, M. Reiser re: resolution discussion on Preliminary Report for Ottenwess October and November 2013 invoices.	0.70	434.00	303.80
03/27/14	IB	Review and approve Milliman insert for final report	0.10	434.00	43.40
03/27/14	IB	Meet with D. Doyle re: comments to Dentons and Brooks Wilkins December 2013 Preliminary Reports.	0.20	434.00	86.80
03/27/14	IB	Email with M. Wilkins to arrange phone conference call to discuss status of Committee professionals' fee invoices.	0.10	434.00	43.40
03/27/14	AH	Draft final report for Milliman October invoice.	0.20	248.00	49.60
03/27/14	MSR	Call with Ottenwess, R. Fishman and I. Bodenstein re: invoices.	0.80	267.00	213.60
03/27/14	GEG	Phone call with Jon Green (Miller Canfield) regarding treatment of eligibility trial time reductions and illustration of blended v. standard hourly rate comparison in revised October invoice (.1); review City verification for Miller Canfield November invoice (.1); phone call with R. Fishman regarding status of discussions with Miller Canfield about October invoice (.1); email correspondence with M. Reiser regarding status of resolution discussions for Pepper Hamilton November invoice (.1)	0.40	347.00	138.80
03/27/14	DRD	Revise Dentons preliminary report for December 2013 (.4); revise Brooks Wilkins preliminary report for December 2013 (.3); review December 2013 invoice for Lazard and draft preliminary report (.8).	1.50	267.00	400.50
03/28/14	MSR	Prepared November resolution comments for Pepper Hamilton.	0.40	267.00	106.80
03/28/14	GEG	Review email and revised October invoice from Jon Green (Miller Canfield) (.5); email correspondence with M. McMickle regarding merging information in Miller Canfield revised invoice with review	2.40	347.00	832.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

March 31, 2014
 Invoice 14117

Date	Atty	Description	Hours	Rate	Amount
		spreadsheet for comparison purposes (.2); review emails and January invoice submissions from Mike Hausman of Conway (.2); review Conway detailed responses to November invoice review spreadsheet and edit resolution comments (1.2) and email correspondence with M. McMickle regarding several of Conway's responses to issues raised in November preliminary report (.2); email correspondence with Mike Hausman (Conway) regarding Emily Petrovski hourly rate change and timing for submission of revised February invoice (.1)			
03/28/14	DRD	Begin revising Jones Day spreadsheet for December 2013 preliminary report.	0.10	267.00	26.70
03/29/14	GEG	Review Pepper Hamilton detailed responses to November preliminary report and M. Reiser proposed resolution comments (.4); email correspondence with M. Reiser regarding same (.1); review and edit Pepper Hamilton December invoice review spreadsheet (1.2) and email correspondence with M. Reiser regarding same (.1)	1.80	347.00	624.60
03/31/14	MSR	Prepared KCC resolution comments for November invoices.	0.90	267.00	240.30
03/31/14	MSR	Create December spreadsheets.	1.50	267.00	400.50
03/31/14	PJR	Review Debtor's concurrence with Court appointment of experts pursuant to FRE 706.	0.10	419.00	41.90
03/31/14	PJR	Review Court's order allowing first interim fee application of Fee Examiner Parties (.1); e-mail to R. Fishman on same (.1).	0.20	419.00	83.80
03/31/14	GEG	Email and phone call with M. McMickle regarding spreadsheet to review Miller Canfield revised October invoice (.1); email correspondence with M. Hausman (Conway) regarding adjustment of Emily Petrovski hourly rate in January invoice (.1); email correspondence with M. McMickle and R. Fishman regarding Conway November resolution comments (.2); email to Mike Hausman (Conway) regarding November invoice resolution discussions (.2)	0.60	347.00	208.20
03/31/14	PJR	Review KCC response on November report issues and review KCC engagement agreement in context of same (.2); confer with M. Reiser on same (.1).	0.30	419.00	125.70
03/31/14	PJR	Exchange e-mails with R. Fishman regarding EY December report (.1); review e-mails and attachments from W. Flick regarding EY travel issues (.2).	0.30	419.00	125.70
03/31/14	PJR	Review Foley January/February invoice.	0.10	419.00	41.90
03/31/14	PJR	Review November resolution comments regarding Segal.	0.20	419.00	83.80
03/31/14	DRD	Continue revisions to spreadsheet to Jones Day preliminary report for December 2013 (1.7); communications with S. Alberts and R. Fishman regarding Dentons October 2013 preliminary report (.2); communicate with R. Fishman regarding status of preliminary and final reports for various months (.1).	2.00	267.00	534.00
Total Fees			120.90		40,221.50

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
 Re: Chapter 9 case

March 31, 2014
 Invoice 14117

Disbursements

Date	Description			Amount
02/03/14	Photocopy; Examiner's Final Monthly Report Regarding September (KXJ)	34	@ 0.10	3.40
02/13/14	Photocopy; Pepper Hamilton Dec. 2013 Invoice package for binder (KXJ)	86	@ 0.10	8.60
02/18/14	Photocopy; Miller Canfield Dec. 2013 Fee Submission (KXJ)	97	@ 0.10	9.70
02/26/14	Photocopy; Fee Statement for month of December (KXJ)	367	@ 0.10	36.70
03/31/14	Pacer Research; Notice (PJR)			10.90

Total Disbursements 69.30

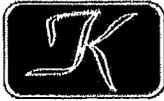
Total Fees and Disbursements 40,290.80

Total Current Charges 40,290.80

Balance Forward 77,002.98

Total Amount Due 117,293.78

EXHIBIT 6-D



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97393 - 01/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	25.60	272.00	6,963.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	5.70	450.00	2,565.00
MARY MCMICKLE - Partner, CPA*, CIRA	26.00	342.00	8,892.00
MARK PARISI - Forensic Analyst CPA*, CFE,	32.00	156.00	4,992.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	6.70	234.00	1,567.80
JOAN ZEILER - Paraprofessional	0.10	118.00	11.80
TOTAL	96.10		\$24,991.80
	BLENDED RATE	\$260.06	
	TOTAL EXPENSES		33.80
TOTAL AMOUNT OF THIS INVOICE			\$25,025.60

CPA - Certified Public Accountant
 CIRA- Certified Insolvency & Restructuring Advisor
 CFE - Certified Fraud Examiner
 CFF - Certified In Financial Forensics

* Regulated by the State of Florida

1000 S. Federal Highway Suite 200 Fort Lauderdale, Florida 33316
Member Florida Institute of Certified Public Accountants American Institute of Certified Public Accountants - Private Companies Practice Section
Affiliated office in London, England

Kapila & Company

Certified Public Accountants

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Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97393
01/31/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
01/02/2014	MCP	UPDATE FOLEY & LARDNER OCTOBER 2013 INVOICE SPREADSHEET	0.10	15.60
01/03/2014	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER TEAM RE: STATUS OF PRELIMINARY REPORTS AND DEADLINE FOR QUARTERLY REPORT.	0.60	205.20
01/03/2014	SRK	TELEPHONE CALL WITH R. FISHMAN, A. HUDSON, D. DOYLE, G. GOUVEIA, I. BODENSTEIN, P. ROBERTS, M. REISER AND M. MCMICKLE - TEAM MEETING CALLED BY FEE EXAMINER TO DISCUSS CURRENT STATUS, PRELIMINARY REPORTS, UPDATES ON NEW PROFESSIONALS	0.60	270.00
01/03/2014	SRK	REVIEW WORKING CHECKLIST OF INVOICES RECEIVED, AND RESPONSES CIRCULATED BY A. HUDSON AT SHAW, FISHMAN	0.10	45.00
01/03/2014	SRK	REVIEW MILLER BUCKFIRE DRAFT REPORT RECEIVED FROM IRA BODENSTEIN AND RESPOND	0.10	45.00
01/03/2014	MMM	REVIEW VARIOUS DEADLINES FOR INVOICE REVIEWS AND FOLLOW-UP EMAIL TO STAFF RE: DEADLINES FOR OCTOBER REVIEW OF CONWAY MACKENZIE AND ERNST & YOUNG INVOICES AND DOWNLOADING OF NOVEMBER INVOICES.	0.20	68.40
01/06/2014	MCP	TELEPHONE CONFERENCE WITH S.THOMAS RE: INVOICE FORMATTING	0.40	62.40
01/06/2014	MCP	TELEPHONE CONFERENCE WITH IDEA PROFESSIONALS RE: IDEA HAVING ISSUES READING TWO INVOICES.	0.20	31.20
01/06/2014	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS ISSUES REGARDING THE EXTRACTION OF JONES DAY'S INVOICE.	0.40	93.60
01/06/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE; STATUS OF OCTOBER INVOICE REVIEW.	0.10	34.20
01/06/2014	JEG	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: STATUS OF PROFESSIONALS' INVOICE REVIEWS AND NEXT STEPS.	0.10	27.20
01/06/2014	MCP	FORMAT AND SUMMARIZE MILLIMAN NOVEMBER 2013 INVOICE SPREADSHEET	0.80	124.80
01/06/2014	MCP	EXTRACT JONES DAY NOVEMBER INVOICE	4.20	655.20
01/06/2014	MCP	FORMAT AND SUMMARIZE JONES DAY NOVEMBER 2013 INVOICE	1.50	234.00
01/06/2014	SST	REVIEW AND REVISE NOVEMBER INVOICE SCHEDULES FOR	0.90	210.60

		MILLIMAN PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.		
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: COMPARISON OF ERNST & YOUNG JULY/AUG INVOICES TO OCTOBER INVOICE TO FLAG INCONSISTENCIES.	0.30	81.60
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: UPDATE TEMPLATE SUMMARY INVOICE FOR NOTES ON ERNST & YOUNG OCTOBER INVOICE.	0.20	54.40
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR UNREASONABLE TRAVEL TIME.	0.30	81.60
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.40	380.80
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR IMPROPER TIME INCREMENTS.	0.10	27.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR INSUFFICIENT DESCRIPTION.	2.10	571.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR LUMPING & BUNDLING.	0.60	163.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	0.30	81.60
01/07/2014	MCP	EXTRACT CONWAY MACKENZIE NOVEMBER INVOICE	2.00	312.00
01/07/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE NOVEMBER 2013 INVOICE SPREADSHEET	1.00	156.00
01/07/2014	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S NOVEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	257.40
01/07/2014	SST	FORMAT AND SUMMARIZE FOLEY & LARDNER'S NOVEMBER INVOICE.	1.70	397.80
01/07/2014	JEG	CORRESPONDENCE W/ G.GOUVEIA, M.MCMICKLE & S.KAPILA TO COORDINATE REVIEW OF CONWAY MACKENZIE OCTOBER INVOICE.	0.10	27.20
01/07/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: CONTINUE STUDY OF INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	5.90	1,604.80
01/08/2014	MMM	REVIEW ERNST & YOUNG SPREADSHEET FOR INITIAL OCTOBER REVIEW COMMENTS.	0.40	136.80
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: CONTINUE & FINALIZE STUDY OF INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	3.20	870.40
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY OCTOBER EXPENSES.	0.40	108.80
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: SUMMARIZE RESULTS OF DETAIL REVIEW IN E-MAIL TO M.MCMICKLE.	0.30	81.60
01/10/2014	JGZ	REVIEW INVOICES TO VERIFY AGREEMENT WITH RATE STIPULATION	0.10	11.80
01/10/2014	SST	EXTRACTION OF DATA FROM PROFESSIONAL'S NOVEMBER 2013 INVOICE WITH IDEA SOFTWARE.	0.90	210.60
01/10/2014	SST	FORMAT AND SUMMARIZE PROFESSIONAL'S NOVEMBER	1.40	327.60

INVOICE SPREADSHEET				
01/10/2014	MMM	REVIEW FEE EXAMINER TEAM COMMENTS RE: CONWAY MACKENZIE OCTOBER INVOICE REVIEW.	0.30	102.60
01/10/2014	MMM	TRACK RECEIPT OF NEW PROFESSIONAL ENGAGEMENT LETTER FOR OTTENWESS, ALLMAN & Taweel AND NOVEMBER INVOICES FOR KILPATRICK & ASSOC AND OTTENWESS.	0.50	171.00
01/11/2014	SRK	REVIEW PRELIMINARY COMMENTS ON CONWAY MACKENZIE OCTOBER INVOICES IN PREPARATION FOR TEAM CALL WITH M. MCMICKLE AND G. GOUVEIA	0.60	270.00
01/13/2014	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA AND S. KAPILA RE: DETAILED REVIEW OF CONWAY MACKENZIE OCTOBER INVOICE.	1.00	342.00
01/13/2014	MMM	REVIEW CONWAY MACKENZIE INVOICE PRIOR TO CALL WITH G. GOUVEIA AND S. KAPILA.	0.90	307.80
01/13/2014	MMM	COMBINE REVIEW COMMENTS FROM G. GOUVEIA WITH KAPILA COMMENTS ONTO ONE SCHEDULE.	2.80	957.60
01/13/2014	MMM	PREPARE SCHEDULE OF PROFESSIONALS' HOURS BY DATE FOR OCTOBER RE: CONWAY MACKENZIE INVOICE	0.40	136.80
01/13/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE, G. GOUVEIA TO DISCUSS CONWAY MACKENZIE OCTOBER MONTHLY INVOICES REVIEW - MONTHLY REPORTS.	1.00	450.00
01/13/2014	SRK	REVIEW MONTHLY INVOICE ANALYSIS PRIOR TO TEAM CALL WITH M. MCMICKLE, G. GOUVEIA.	0.50	225.00
01/14/2014	MCP	IDENTIFY DENTONS FEES FROM AUGUST - OCTOBER 2013 INVOICES CONTAINING NEWS, PRESS OR MEDIA	1.00	156.00
01/14/2014	MCP	UNDBUNDLE DENTONS INVOICE TO ONLY INCLUDE TIME RELATED TO KEYWORD REQUEST	1.00	156.00
01/14/2014	MMM	REVIEW SPREADSHEET REQUESTED BY FEE EXAMINER ANALYZING PRESS, NEWS AND MEDIA TIME ENTRIES.	0.20	68.40
01/14/2014	MMM	COMPLETE COMBINING AND EDITING COMMENTS ON CONWAY MACKENZIE OCTOBER INVOICE SPREADSHEET AND EMAIL TO FEE EXAMINER.	0.90	307.80
01/14/2014	JEG	PER M.MCMICKLES REQUEST, REMOVE FILTER BUTTONS FROM COMBINED CONWAY MACKENZIE OCTOBER INVOICE FILE PRIOR TO DISTRIBUTION.	0.10	27.20
01/15/2014	SST	TELEPHONE CALL WITH M PARISI TO DISCUSS PROFESSIONAL INVOICE SCHEDULES.	0.30	70.20
01/15/2014	MCP	TELEPHONE CALL WITH S THOMAS TO DISCUSS PROFESSIONAL INVOICE SCHEDULES.	0.30	46.80
01/15/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KILPATRICK NOVEMBER 2013 INVOICE	0.30	46.80
01/15/2014	MCP	REVISE DEBUNDLING OF NEW PRESS OR MEDIA REQUEST FOR DENTONS INVOICES	0.30	46.80
01/15/2014	MMM	REVIEW AND REVISE SPREADSHEET OF DENTON'S MEDIA RELATED TIME ENTRIES AND SEND TO FEE EXAMINER.	0.40	136.80
01/16/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD OCTOBER 2013	0.50	78.00

EXPENSES				
01/16/2014	MMM	REVIEW SPREADSHEET OF LAZARD'S OCTOBER EXPENSES.	0.20	68.40
01/17/2014	MMM	READ AND REVIEW PRELIMINARY REPORT AND SPREADSHEET COMMENTS FOR MILLER BUCKFIRE OCTOBER INVOICE.	0.20	68.40
01/18/2014	SRK	READ E-MAILS FROM JANICE CASTILLO RE DENTONS DECEMBER INVOICES 0.2; AND FROM M. HAUSMAN RE CONWAY MACKENZIE RE RESPONSES TO PRELIMINARY REPORT 0.2	0.40	180.00
01/19/2014	MMM	BEGIN READING CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS AND ASSESSING PROPER RESOLUTION.	0.40	136.80
01/20/2014	MCP	EXTRACT, SUMMARIZE, FORMAT AND CLEAN UP LAZARD NOVEMBER 2013 INVOICE	0.50	78.00
01/20/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON NOVEMBER 2013 INVOICE.	1.30	202.80
01/20/2014	MCP	EXTRACT AND FORMAT DENTONS NOVEMBER 2013 INVOICE	1.70	265.20
01/20/2014	SRK	READ AND RESPOND TO E-MAIL FROM G. GOUVEIA REGARDING CONWAY MACKENZIE JULY, AUGUST AND SEPTEMBER SPREADSHEET RESPONSES WITH FEE EXAMINERS RESOLUTION AND MULTIPLE E-MAILS REGARDING COMPLIANCE WITH CONTRACTUAL CAP	0.30	135.00
01/20/2014	MMM	CONTINUE READING CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR OCTOBER INVOICE REVIEW AND ASSESS PROPER RESOLUTION.	1.90	649.80
01/20/2014	MMM	TRACK RECEIPT AND PRELIMINARY READ OF ERNST & YOUNG REVISED JULY/AUGUST INVOICE.	0.10	34.20
01/20/2014	MMM	REVIEW CONWAY MACKENZIE'S REVISED JULY/AUGUST INVOICE.	0.30	102.60
01/20/2014	MMM	PREPARE RECONCILIATION OF CONWAY MACKENZIE'S REVISED JULY/AUG INVOICE WITH FEE EXAMINER'S COMMENTS AND AGREED UPON RESOLUTIONS.	0.80	273.60
01/20/2014	JEG	CORRESPONDENCE W/ M.MCMICKLE RE: CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.10	27.20
01/21/2014	MCP	FORMAT AND SUMMARIZE DENTONS NOVEMBER 2013 INVOICE.	2.00	312.00
01/21/2014	MMM	REVIEW COMMENTS FROM R. FISHMAN FOR CONWAY MACKENZIE OCTOBER INVOICE REVIEW.	0.20	68.40
01/21/2014	MMM	UPDATE OCTOBER SPREADSHEET OF CONWAY MACKENZIE FOR ADDITIONAL REVIEW COMMENTS FROM R. FISHMAN.	1.10	376.20
01/22/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF MILLER CANFIELD NOVEMBER INVOICE.	0.10	34.20
01/22/2014	JEG	REVIEW MILLER BUCKFIRE'S SEPTEMBER 2013 INVOICE REVISED FOR FEE EXAMINER'S COMMENTS.	0.10	27.20
01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER BUCKFIRE NOVEMBER 2013 INVOICE.	0.60	93.60
01/23/2014	MCP	EXTRACT, IMPORT, FORMAT AND SUMMARIZE EY NOVEMBER 2013 INVOICE 1.4. TROUBLESHOOT IMPORTING EY COMPRESSED PDF WITH IDEA HELP DESK 0.5.	1.90	296.40

01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER CANFIELD NOVEMBER 2013 INVOICE.	1.10	171.60
01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON NOVEMBER 2013 INVOICE.	1.40	218.40
01/23/2014	SRK	REVIEW E-MAIL FROM R. FISHMAN REGARDING "ELIGIBILITY TRIAL INSERT", RESPONSE BY IRA BODERSTEIN AND RESPOND TO FEE EXAMINER AS REQUESTED	0.10	45.00
01/23/2014	MMM	PRELIMINARY REVIEW OF THREE REVISED/RECATEGORIZED INVOICES SUBMITTED BY ERNST & YOUNG RE: DETERMINE ADDITIONAL REVIEW PROCEDURES NECESSARY BY FEE EXAMINER.	0.60	205.20
01/24/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE ERNST & YOUNG SEPTEMBER 2013 REVISED INVOICE.	1.80	280.80
01/24/2014	JEG	COMPARE ERNST & YOUNG'S ORIGINAL TO REVISED SEPT. INVOICE NOTING SIGNIFICANT CHANGES.	0.60	163.20
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.60	435.20
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR LUMPING AND BUNDLING.	0.30	81.60
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR INCONSISTENT TIME ENTRIES.	1.90	516.80
01/27/2014	MMM	PARTIAL PARTICIPATION IN CONFERENCE CALL WITH G. GOUVEIA, B. FISHMAN, S. KAPILA AND J. GILLIS RE: CONWAY MACKENZIE INSERT FOR QUARTERLY REPORT.	0.20	68.40
01/27/2014	JEG	CONFERENCE W/ B.FISHMAN, G.GOUVEIA, S.KAPILA & M.MICMICKLE REGARDING CONWAY MACKENZIE SEPTEMBER REVIEW AND QUARTERLY REPORTING MATTERS.	0.30	81.60
01/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS NOVEMBER 2013 INVOICE.	1.00	156.00
01/27/2014	SRK	TELEPHONE CALL WITH G. GOUVEIA, R. FISHMAN, J. GILLIS AND M. MCMICKLE TO DISCUSS FEE EXAMINERS PRELIMINARY REPORT ON CONWAY MACKENZIE	0.30	135.00
01/27/2014	MMM	REVIEW REVISED SEPTEMBER INVOICE FOR CONWAY MACKENZIE AND CONFIRM FEE EXAMINER COMMENTS WERE ADDRESSED.	0.70	239.40
01/27/2014	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS RE: REVIEW ERNST & YOUNG OCTOBER INVOICE.	0.40	136.80
01/27/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF BROOKS WILKINS NOVEMBER AND DECEMBER INVOICES.	0.20	68.40
01/27/2014	JEG	CONTINUE REVIEW OF ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR INCONSISTENT TIME ENTRIES.	3.90	1,060.80
01/27/2014	JEG	ERNST & YOUNG REVISED SEPTEMBER INVOICE - PREPARE REVIEW STATISTICS FOR DISCUSSION W/ M.MICMICKLE.	0.20	54.40
01/28/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF PROFESSIONAL FEES FOR THE MONTH OF OCTOBER RE: CONWAY MACKENZIE INVOICE.	0.60	205.20

01/28/2014	MMM	PREPARE ANALYSIS OF INDIVIDUAL PROFESSIONALS BY DATE TO DETERMINE TOTAL HOURS WORKED RE: CONWAY MACKENZIE INVOICE.	0.40	136.80
01/28/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE SPREADSHEET WITH COMBINED FEE REVIEWERS' COMMENTS AND EDIT AS NECESSARY.	2.10	718.20
01/28/2014	MMM	REVIEW CONWAY MACKENZIE SUB CONTRACTOR BILLING ANALYSIS.	0.20	68.40
01/28/2014	MMM	READ PRELIMINARY DRAFT OF ERNST & YOUNG REPORT FOR OCTOBER.	0.10	34.20
01/28/2014	JEG	REVIEW OF ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR REASONABLE EXPENSES.	0.50	136.00
01/28/2014	JEG	CORRESPONDENCE W/ M.MCMICKLE TO SUMMARIZE RESULTS OF DETAIL REVIEW OF ERNST & YOUNG REVISED SEPTEMBER INVOICE.	0.70	190.40
01/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON REVISED NOVEMBER 2013 INVOICE.	0.90	140.40
01/29/2014	MMM	PREPARE GLOBAL ANALYSIS OF PROFESSIONAL FEE ALLOCATION FOR E&Y FOR SEPTEMBER INVOICE.	0.60	205.20
01/29/2014	MMM	DETAILED REVIEW OF ERNST & YOUNG SEPTEMBER INVOICE AND ADD ADDITIONAL FEE EXAMINER COMMENTS TO SPREADSHEET.	2.10	718.20
01/30/2014	SRK	READ E-MAIL FROM R. FISHMAN REGARDING JULY/AUGUST FINAL REPORT DRAFT AND REVIEW FINAL REPORT 0.3; AND PROVIDE COMMENTS AS REQUESTED BY FEE EXAMINER 0.4	0.70	315.00
01/30/2014	MMM	DRAFT EMAIL TO P. ROBERTS RE: INITIAL ERNST & YOUNG SEPTEMBER INVOICE REVIEW AND GLOBAL FINDINGS.	0.20	68.40
01/30/2014	MMM	REVIEW JONES DAY SPREADSHEET FOR NOVEMBER INVOICE REVIEW PRIOR TO DISTRIBUTING TO FEE EXAMINER.	0.70	239.40
01/31/2014	MCP	TELEPHONE CONFERENCE WITH B. ZAIDEO RE: PRINTING PDF INVOICES IN A READABLE FORMAT.	0.20	31.20
01/31/2014	MCP	REVIEW AND UPDATE ALL NOVEMBER 2013 INVOICE SPREADSHEETS.	4.00	624.00
01/31/2014	SRK	FURTHER REVIEW OF FEE EXAMINER'S DRAFT FINAL REPORT AND RESPOND TO R. FISHMAN WITH ADDITIONAL COMMENTS AND SUGGESTED REVISIONS	0.80	360.00
01/31/2014	SRK	REVIEW REVISED GLOBAL DRAFT FROM G. GOUEVIA PER E-MAIL OF JANUARY 31, 2014 2:55 PM	0.20	90.00
01/31/2014	MMM	READ FEE EXAMINER'S DRAFT FINAL MONTHLY REPORT FOR JULY/AUGUST AND COMMENT.	0.50	171.00
01/31/2014	MMM	REVIEW TWELVE SPREADSHEETS FOR NOVEMBER INVOICE REVIEW FOR COMPLETE CONTENT AND PROPER FORMATTING.	2.40	820.80

 24,991.80

EXPENSES

01/14/2014	EXP	LONG DISTANCE BILL 1.14.14	27.50
01/31/2014	EXP	COPY CHARGE	6.30
			<hr/>
			33.80
			<hr/>
		Total amount of this invoice	<hr/> <hr/> \$25,025.60

Invoice payable upon receipt. Thank you for this opportunity to be of service.



Kapila & Company
 Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97437 - 02/28/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	19.10	272.00	5,195.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	2.10	450.00	945.00
MARY MCMICKLE - Partner, CPA*, CIRA	17.80	342.00	6,087.60
MARK PARISI - Forensic Analyst CPA*, CFE,	46.40	156.00	7,238.40
TOTAL	<u>85.40</u>		<u>\$19,466.20</u>
	BLENDED RATE	\$227.94	
	TOTAL EXPENSES		32.61
			<u><u>\$19,498.81</u></u>

TOTAL AMOUNT OF THIS INVOICE

CPA - Certified Public Accountant
 CIRA- Certified Insolvency & Restructuring Advisor
 CFE - Certified Fraud Examiner
 CFF - Certified In Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97437
02/28/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH FEBRUARY 28, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
02/01/2014	MMM	SEND TWELVE SPREADSHEETS FOR NOVEMBER INVOICE REVIEW TO FEE EXAMINER TEAMS.	0.40	136.80
02/02/2014	SRK	REVIEW FEE EXAMINER'S QUARTERLY REPORT DRAFT AND PROVIDE COMMENTS TO R. FISHMAN	0.60	270.00
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS DECEMBER 2013 INVOICE.	0.30	46.80
02/03/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF OTTENWESS OCTOBER, NOVEMBER AND DECEMBER INVOICES.	0.20	68.40
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS OCTOBER 2013 INVOICE.	0.40	62.40
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE PEPPER HAMILTON DECEMBER 2013 INVOICE.	1.20	187.20
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE BROOKS WILKINS DECEMBER 2013 INVOICE.	1.60	249.60
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS NOVEMBER 2013 INVOICE.	0.40	62.40
02/03/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE DECEMBER 2013 INVOICE	0.90	140.40
02/03/2014	SRK	REVIEW SEPTEMBER FINAL MONTHLY REPORT DRAFT PER R. FISHMAN E-MAIL OF FEBRUARY 2, 2014 AND RESPOND WITH FOLLOW UP COMMENTS	0.60	270.00
02/03/2014	MMM	CONFIRM FEE REQUESTS AND DISCOUNTS LISTED FOR CONWAY MACKENZIE AND ERNST & YOUNG IN FINAL REPORTS.	0.60	205.20
02/04/2014	MCP	UPDATE CONWAY MACKENZIE DECEMBER 2013 SUMMARY FOR EXPENSE DETAIL.	0.20	31.20
02/04/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD DECEMBER 2013 INVOICE.	0.50	78.00
02/05/2014	MMM	REVIEW OCTOBER AND NOVEMBER SPREADSHEETS FOR OTTENWESS INVOICES AND SEND TO FEE EXAMINER TEAM.	0.20	68.40
02/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLIMAN DECEMBER 2013 INVOICE.	1.00	156.00
02/05/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER	2.60	889.20

		COMMENTS AND CONFIRM ADEQUACY AND COMPLETENESS OF RESPONSES.		
02/06/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: FOLLOW UP REVIEW OF ERNST & YOUNG JULY AND AUGUST INVOICES FOR RE-CATEGORIZATION OF ALL TIME ENTRIES CODED TO MEETINGS.	0.20	31.20
02/06/2014	MMM	REVIEW SPREADSHEETS PREPARED FOR COMPARING ERNST AND YOUNG RE-CATEGORIZED TIME ENTRIES WITH ORIGINAL INVOICE.	0.40	136.80
02/06/2014	MMM	REVIEW REVISED ERNST & YOUNG INVOICES FOR JULY AND AUGUST TO DETERMINE EFFICIENT WAY TO REVIEW RE-CATEGORIZED TIME ENTRIES.	0.50	171.00
02/06/2014	MMM	DRAFT EMAIL TO G. GOUVEIA RE: SUMMARY OF REVIEW OF CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.40	136.80
02/06/2014	MCP	EXTRACT, FORMAT AND SCHEDULE REVISED ERNST AND YOUNG JULY AND AUGUST INVOICES (1.6). IDENTIFY NEW CATEGORIES AND PREPARE COMPARISON REPORT (1.3).	2.90	452.40
02/06/2014	MMM	TELEPHONE CONFERENCE WITH M. PARIŠI RE: DISCUSS DOWNLOADING OF JULY AND AUGUST INVOICES IN ORDER TO REVIEW RE-CATEGORIZED TIME ENTRIES.	0.20	68.40
02/07/2014	MMM	REVIEW SPREADSHEET COMPARING ERNST & YOUNG AUGUST INVOICE RE-CATEGORIZATION ENTRIES AND SEND TO FEE EXAMINER TEAM.	0.20	68.40
02/07/2014	MCP	FORMAT AND SUMMARIZE ERNST AND YOUNG AUGUST 2013 RESUBMITTED INVOICE AND IDENTIFY NEW BILLING CATEGORIES FOR OLD VS RESUBMITTED INVOICE.	3.50	546.00
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: COMPARE NOVEMBER TO SEPTEMBER INVOICES FOR CONSISTENCY.	0.20	54.40
02/10/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JONES DAY DECEMBER 2013 INVOICE.	3.00	468.00
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INADEQUATE DESCRIPTION; LUMPING AND DUPLICATES.	3.60	979.20
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.80	217.60
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE OTTENWESS JANUARY 2014 INVOICE.	0.40	62.40
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILIKINS JANUARY 2014 INVOICE.	0.60	93.60
02/11/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES FOR MEETINGS	1.10	299.20
02/11/2014	MMM	REVIEW NOVEMBER SPREADSHEET FOR SEGAL AND FORWARD TO FEE EXAMINER TEAM.	0.30	102.60
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE SEGAI NOVEMBER 2013 INVOICE.	2.20	343.20

02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CORRESPONDENCE W/ M.MCMICKLE TO SUMMARIZE RESULTS OF DETAIL REVIEW.	0.60	163.20
02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CHECK FOR AND ELIMINATE INSTANCES OF TRUNCATING IN REVIEW WORKSHEET.	0.20	54.40
02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	4.20	1,142.40
02/14/2014	MCP	FORMAT, EXTRACT, AND SCHEDULE PEPPER HAMILTON DECEMBER 2013 INVOICE.	1.50	234.00
02/17/2014	MMM	PERFORM DETAILED REVIEW AND PROVIDE ADDITIONAL REVIEWER COMMENTS OF CONWAY MACKENZIE'S NOVEMBER INVOICE.	1.70	581.40
02/17/2014	MMM	PREPARE ANALYSIS OF CONWAY MACKENZIE PROFESSIONALS BY DATE IN CONNECTION WITH NOVEMBER INVOICE REVIEW.	0.60	205.20
02/17/2014	MMM	PREPARE GLOBAL ANALYSIS OF PROFESSIONAL FEES ALLOCATION FOR CONWAY MACKENZIE NOVEMBER INVOICE.	0.40	136.80
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: COMPARE NOVEMBER SUMMARY INVOICE TO PRIOR MONTH INVOICES TO SEARCH FOR POTENTIAL INCONSISTENCIES.	0.20	54.40
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.80	217.60
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF UNREASONABLE TIME.	0.10	27.20
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.70	190.40
02/18/2014	MMM	TRACK RECEIPT AND PRELIMINARY READ OF DECEMBER INVOICES FOR KILPATRICK, MILLER CANFIELD, FOLEY & LARDNER AND ERNST & YOUNG.	0.40	136.80
02/18/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	2.80	761.60
02/18/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.10	299.20
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER CANFIELD DECEMBER 2013 INVOICE.	0.90	140.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG DECEMBER 2013 INVOICE.	1.20	187.20
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON DECEMBER 2013 INVOICE.	0.90	140.40
02/19/2014	MCP	REVISE JONES DAY NOVEMBER 2013 FOR FORMATTING ISSUES.	1.40	218.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AND ASSOCIATES DECEMBER 2013 INVOICE.	0.40	62.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY AND LARDNER	0.80	124.80

DECEMBER 2013 INVOICE.				
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: PREPARE REVIEW SUMMARY STATS FOR M.MCMICKLE.	0.20	54.40
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	2.10	571.20
02/20/2014	MCP	COMPARE REVISED MILLER BUCKFIRE NOVEMBER 2013 INVOICE TO ORIGINAL TO DETERMINE IF FEE EXAMINER SHEET NEEDS TO BE UPDATED.	0.10	15.60
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW EXPENSES FOR COMPLIANCE.	0.20	54.40
02/20/2014	MMM	RESEARCH AND RESPOND TO REQUEST FROM D.DOYLE RE: TRUNCATING ISSUES WITH JONES DAY NOVEMBER SPREADSHEET.	0.20	68.40
02/20/2014	MCP	CREATE SOLUTION TO TOTALING UP ALL TIME INCREMENTS INCLUDED IN DESCRIPTION CELL FOR COMPARISON WITH ACTUAL TIME BILLED REGARDING DENTONS NOVEMBER INVOICE	0.70	109.20
02/20/2014	MCP	CREATE SOLUTION TO TOTALING UP ALL TIME INCREMENTS INCLUDED IN DESCRIPTION CELL FOR COMPARISON WITH ACTUAL TIME BILLED REGARDING JONES DAY NOVEMBER INVOICE.	1.80	280.80
02/20/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG NOVEMBER INVOICE AND ADD COMMENTS TO REVIEWER'S SPREADSHEET.	1.40	478.80
02/20/2014	MCP	TELEPHONE CONFERENCES WITH M. MCMICKLE RE; TROUBLESHOOT EXCEL FORMATTING ISSUES RELATED TO JONES DAY NOVEMBER SPREADSHEET.	0.60	93.60
02/20/2014	MMM	FOUR TELEPHONE CONFERENCES WITH M. PARISI RE: TROUBLESHOOT EXCEL ISSUES WITH CHARACTER CAPACITY.	0.60	205.20
02/20/2014	MCP	TELEPHONE CONFERENCE WITH MICROSOFT SUPPORT RE: AUTOFORMATTING CELLS.	0.40	62.40
02/20/2014	MCP	CONTINUE CORRECTING VIEWING/FORMATTING ISSUES WITH JONES DAY NOVEMBER 2013 INVOICE, INCLUDING EXAMINATION OF 8,000 TOTAL LINES TO ENSURE ROW IS PROPERLY DISPLAYED.	4.80	748.80
02/20/2014	MMM	REVIEW JONES DAY NOVEMBER SPREADSHEET TO TEST MACRO CREATED TO CALCULATE TOTAL OF INCREMENTAL TIME ENTRIES IN DESCRIPTION CELL.	0.30	102.60
02/21/2014	MMM	REVIEW TIME ENTRIES IN NOVEMBER INVOICE RELATED TO MEETINGS FOR CONWAY MACKENZIE TO IDENTIFY POTENTIAL BILLING BY PASSIVE PARTICIPANTS.	0.90	307.80
02/21/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF MILLER BUCKFIRE DECEMBER INVOICE.	0.10	34.20
02/21/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF ERNST & YOUNG PROFESSIONAL FEES BETWEEN SENIOR PROFESSIONALS AND JUNIOR PROFESSIONALS FOR NOVEMBER.	0.40	136.80
02/21/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG'S NOVEMBER INVOICE.	0.50	171.00

02/21/2014	MMM	REVIEW DENTON'S REVISED NOVEMBER SPREADSHEET.	0.20	68.40
02/21/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS REVISED FORMULA CREATED TO CALCULATE TOTALS OF INCREMENTAL TIME ENTRIES IN THE DESCRIPTION CELL OF DENTON'S SPREADSHEET.	0.20	68.40
02/21/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: EXTRACTING HOUR AMOUNTS FROM DENTONS NOVEMBER 2013 INVOICE TO COMPARE TO HOURS BILLED.	0.20	31.20
02/21/2014	MCP	EXTRACT NONALPHA NUMERIC NUMBERS IN EXCEL TO COMAPRE TO HOURS BILLED FROM DENTONS NOVEMBER 2013 INVOICE DESCRIPTIONS.	0.70	109.20
02/24/2014	MCP	REVIEW JONES DAY DECEMBER 2013 INVOICE AND CALCULATE HOURS IN DESCRIPTION FIELD.	2.00	312.00
02/24/2014	JEG	CONWAY MACENZIE INVOICE REVIEWS; EMAIL CORRESPONDENCE WITH M.MCMICKLE RE: GUIDANCE FROM G.GOUVEIA WHILE REVIEWING FOR CONSISTENCY IN MEETING TIMES.	0.20	54.40
02/24/2014	MCP	REVIEW DENTONS DECEMBER 2013 INVOICE AND CALCULATE HOURS IN DESCRIPTION FIELD.	1.70	265.20
02/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE DECEMBER 2013 INVOICE.	0.80	124.80
02/25/2014	MMM	IDENTIFY ADDITIONAL DEFICIENCIES IN ERNST & YOUNG NOVEMBER INVOICE AND PROVIDE COMMENTS TO P. ROBERTS FOR CONSIDERATION.	0.50	171.00
02/25/2014	MMM	READ PRELIMINARY REPORT OF FEE EXAMINER RE: ERNST & YOUNG	0.20	68.40
02/25/2014	MMM	REVIEW ADDITIONAL DEFICIENCIES IDENTIFIED BY P. ROBERTS FOR ERNST & YOUNG'S NOVEMBER INVOICE.	0.40	136.80
02/25/2014	SRK	REVIEW E-MAIL REGARDING ERNST & YOUNG NOVEMBER REVISED BILLING	0.10	45.00
02/26/2014	SRK	TELEPHONE CONFERENCE WITH R. FISHMAN AND FEE EXAMINER TEAM TO ADDRESS TIME ENTRIES REGARDING ATTENDANCE OF MULTIPLE LEGAL PROFESSIONALS AT ELIGIBILITY TRIAL.	0.60	270.00
02/26/2014	MMM	REVIEW ALL SPREADSHEETS FOR CITY AND COMMITTEE PROFESSIONALS FOR DECEMBER AND SEND TO FEE EXAMINER TEAM.	2.10	718.20
02/26/2014	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN AND FEE EXAMINER TEAM TO DISCUSS TIME ENTRIES OF MULTIPLE LEGAL PROFESSIONALS IN ATTENDANCE AT ELIGIBILITY TRIAL.	0.60	205.20
02/26/2014	MCP	REVIEW ALL DECEMBER 2013 INVOICES FOR POTENTIAL FORMATTING ISSUES.	3.70	577.20
02/27/2014	MCP	REVISE PEPPER HAMILTON DECEMBER 2013 INVOICE SPREADSHEET	0.10	15.60
02/28/2014	MMM	REVIEW DECEMBER SPREADSHEET FOR SEGAL AND SEND TO COUNSEL.	0.10	34.20
02/28/2014	SRK	REVIEW E-MAILS FROM FEE EXAMINER REGARDING LEGAL PROFESSIONALS TIME ENTRIES AT ELIGIBILITY TRIAL	0.20	90.00



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97542 - 03/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	29.60	272.00	8,051.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	1.80	450.00	810.00
MARY MCMICKLE - Partner, CPA*, CIRA	23.20	342.00	7,934.40
MARK PARISI - Forensic Analyst CPA*, CFE,	29.60	156.00	4,617.60
TOTAL	<u>84.20</u>		<u>\$21,413.20</u>
	BLENDED RATE	\$254.31	
	TOTAL EXPENSES		<u>14.95</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$21,428.15</u></u>

CPA - Certified Public Accountant
 CIRA- Certified Insolvency & Restructuring Advisor
 CFE - Certified Fraud Examiner
 CFF - Certified In Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97542
03/31/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
03/02/2014	SRK	REVIEW E-MAILS FROM FEE EXAMINER REGARDING NOVEMBER PRELIMINARY REPORTS AND LOCAL TRAVEL PROTOCOLS	0.10	45.00
03/04/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF JANUARY INVOICES FOR PEPPER HAMILTON AND MILLIMAN.	0.10	34.20
03/05/2014	MMM	RESEARCH AND RESPOND TO REQUEST FOR COMMENT FROM G. GOUVEIA RE: CONWAY MACKENZIE CHARGES FOR BINDING	0.20	68.40
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: COMPARE DECEMBER INVOICE TO PRIOR MONTH'S INVOICES TO CHECK FOR INCONSISTENCIES OR EXCEPTIONAL ITEMS.	0.10	27.20
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.20	326.40
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF UNREASONABLE TIME.	0.30	81.60
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.80	489.60
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF INCONSISTENT TIME ENTRIES.	2.80	761.60
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CONTINUE REVIEW FOR OCCURANCES OF INCONSISTENT TIME ENTRIES.	3.60	979.20
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: PREPARE SUMMARY OF REVIEW RESULTS FOR M.MCMICKLE.	0.50	136.00
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: REVIEW EXPENSE DETAIL FOR EXCEPTIONS.	0.30	81.60
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: COMPARE DECEMBER INVOICE TO PRIOR MONTH'S INVOICES TO CHECK FOR INCONSISTENCIES OR EXCEPTIONAL ITEMS.	0.20	54.40
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.40	108.80
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CHECK FOR INSTANCES OF UNREASONABLE TIME ENTRIES.	0.20	54.40
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CHECK FOR	1.70	462.40

Date	Code	Description	Hours	Amount
		INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.		
03/07/2014	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS CONWAY MACKENZIE DECEMBER INVOICE ISSUES.	0.20	54.40
03/07/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE JANUARY 2014 INVOICE.	1.20	187.20
03/07/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN JANUARY 2014 INVOICE.	1.10	171.60
03/07/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON JANUARY 2014 INVOICE.	1.30	202.80
03/07/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DENTONS JANUARY 2014 INVOICE (2.2). RE-CALCULATE HOUR AMOUNTS IN DESCRIPTIONS. (0.5)	2.70	421.20
03/07/2014	SRK	TELEPHONE CALL WITH FEE EXAMINER, LEGAL TEAM AND J. ELMAN AND D. HEIMAN REGARDING CASE STATUS	0.90	405.00
03/07/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS VAGUE ENTRY DESCRIPTIONS IN ERNST & YOUNG DECEMBER INVOICE.	0.20	68.40
03/07/2014	MMM	REVIEW ERNST AND YOUNG DECEMBER INVOICE AND PROVIDE ADDITIONAL REVIEWER COMMENTS.	2.70	923.40
03/07/2014	MMM	TELEPHONE CONFERENCE WITH JONES DAY LEGAL TEAM AND FEE EXAMINER TEAM RE: STATUS UPDATE OF DETROIT BANKRUPTCY CASE ISSUES.	0.90	307.80
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.30	81.60
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	3.60	979.20
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.20	54.40
03/11/2014	MCP	RESEARCH AND EDIT TIME DESCRIPTIONS FOR CLARITY.	0.20	31.20
03/12/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF OTTENWESS JANUARY AND FEBRUARY INVOICES.	0.20	68.40
03/13/2014	MCP	REFORMAT ERNST AND YOUNG DECEMBER 2013 INVOICE.	0.20	31.20
03/13/2014	MMM	REVIEW ERNST AND YOUNG DECEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.90	649.80
03/13/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF ERNST AND YOUNG SENIOR PROFESSIONALS VS. JUNIOR PROFESSIONALS HOURS AND FEES FOR DECEMBER.	0.30	102.60
03/13/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY AND HIGHLIGHTS OF DECEMBER INVOICE REVIEW FOR ERNST & YOUNG.	0.40	136.80
03/14/2014	SRK	TELEPHONE CALL WITH FEE EXAMINER TEAM, M. MCMICKLE AND LAZARD TEAM REGARDING FOLLOW UP INQUIRIES ON LAZARD INVOICES	0.30	135.00
03/14/2014	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER TEAM AND LAZARD TEAM RE: FOLLOW-UP INQUIRIES ON	0.30	102.60

LAZARD'S INVOICE TASK DESCRIPTIONS.				
03/18/2014	MCP	REFORMAT IN EXCEL 2013 CONWAY MACKENZIE NOVEMBER INVOICE.	0.10	15.60
03/18/2014	MMM	REVIEW ERNST & YOUNG SEPTEMBER SPREADSHEET WITH ADDITIONAL COMMENTS FROM P. ROBERTS.	0.60	205.20
03/18/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS ON NOVEMBER INVOICE AND CONFIRM COMPLETENESS AND ADEQUACY OF RESPONSES.	1.40	478.80
03/19/2014	MMM	TELEPHONE CONFERENCE WITH B. FISHMAN AND P. ROBERTS RE: STATUS CONFERENCE ON ERNST & YOUNG INVOICE REVIEWS.	0.50	171.00
03/19/2014	MMM	READ ERNST & YOUNG SEPTEMBER PRELIMINARY REPORT AND COMMENTS RE: EXPENSES OF M. TENNANT.	0.30	102.60
03/19/2014	MMM	PREPARE SPREADSHEET ANALYZING M. TENNANT TRAVEL EXPENSES AND COMPARE TO DATES PROFESSIONAL FEES WERE CHARGED.	0.80	273.60
03/19/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR OCTOBER FOR ADEQUACY AND COMPLETENESS .	1.30	444.60
03/19/2014	MMM	REVIEW ERNST & YOUNG'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR JULY INVOICE FOR COMPLETENESS AND ADEQUACY.	0.40	136.80
03/20/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR AUGUST FOR COMPLETENESS AND ADEQUACY.	1.20	410.40
03/20/2014	MMM	REVISE SELECTED COMMENTS TO JULY, AUGUST AND OCTOBER INVOICES FOR ERNST & YOUNG.	0.30	102.60
03/20/2014	MMM	DRAFT EMAILS WITH HIGHLIGHTS OF REVIEW OF ERNST & YOUNG RESPONSES AND SEND SPREADSHEETS TO P. ROBERTS FOR JULY, AUGUST AND OCTOBER.	0.40	136.80
03/20/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF DYKEMA INVOICES - JULY THROUGH OCTOBER AND MILLER CANFIELD INVOICE FOR JANUARY.	0.60	205.20
03/20/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS TO INSURE ADEQUACY AND COMPLETENESS RE: NOVEMBER INVOICE REVIEW.	0.80	273.60
03/21/2014	MCP	FORMAT, EXTRACT, SUMMARIZE DYKEMA JULY & AUGUST, SEPTEMBER, AND OCTOBER INVOICES.	2.60	405.60
03/21/2014	MCP	FORMAT, EXTRACT, AND SCHEDULE MILLER CANFIELD JANUARY 2013 INVOICE.	1.70	265.20
03/21/2014	MMM	REVIEW EXPENSE ENTRIES IN NOVEMBER INVOICE AND PREPARE ADDITIONAL COMMENTS REGARDING INCONSISTENCIES.	0.90	307.80
03/21/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF JANUARY INVOICES FOR JONES DAY, ERNST & YOUNG, MILLER BUCKFIRE AND KILPATRICK.	0.40	136.80
03/21/2014	JEG	REVIEW CORRESPONDENCE TO ERNST AND YOUNG FROM P.ROBERTS REGARDING THEIR JULY AND AUGUST INVOICES.	0.10	27.20

03/21/2014	JEG	REVIEW CORRESPONDENCE (INCLUDING ATTACHED REPORTS) TO ERNST AND YOUNG FROM R.FISHMAN REGARDING THEIR SEPTEMBER INVOICE.	0.10	27.20
03/24/2014	MCP	ATTEMPT TO EXTRACT ERNST & YOUNG JANUARY INVOICE AND COMMUNICATE REQUEST FOR UNLOCKED PDF TO M MCMICKLE.	0.10	15.60
03/24/2014	MCP	FORMAT, EXTRACT, SUMMARIZE KILPATRICK AND ASSOCIATES JANUARY 2014 INVOICE.	0.70	109.20
03/24/2014	MCP	RESOLVE PDF COMPRESSION ISSUES WITH IDEA (1.8). FORMAT, EXTRACT, AND SUMMARIZE JONES DAY JANUARY 2014 INVOICE (2.2). PERFORM RECALCULATION ANALYSIS ON TIME INCREMENTS IN DESCRIPTION CELL TO TIME BILLED (1.3).	5.30	826.80
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE JANUARY 2014 INVOICE.	0.60	93.60
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN FEBRUARY 2014 INVOICE.	0.40	62.40
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS FEBRUARY 2014 INVOICE.	0.40	62.40
03/24/2014	MCP	EXTRACT FORMAT, AND SUMMARIZE BROOKS WILKINS FEBRUARY 2014 INVOICE.	0.60	93.60
03/24/2014	MMM	REVIEW ERNST & YOUNG JANUARY INVOICE FOR LOCKED FEATURE AND DRAFT EMAIL TO FEE EXAMINER TO REQUEST NEW PDF INVOICE.	0.10	34.20
03/24/2014	MMM	REVIEW JULY/AUGUST, SEPTEMBER AND OCTOBER SPREADSHEETS FOR DYKEMA AND FORWARD TO FEE EXAMINER TEAM.	0.30	102.60
03/24/2014	MMM	UPDATE ERNST & YOUNG DECEMBER SPREADSHEET, INCORPORATING ALL COMMENTS FROM FEE EXAMINER TEAM (0.4) AND PROVIDE ADDITIONAL COMMENTS RELATING TO EXPENSES (0.3).	0.70	239.40
03/24/2014	MMM	READ DRAFT OF PRELIMINARY REPORT AND SEND TO FEE EXAMINER ALONG WITH SPREADSHEET.	0.10	34.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW DECEMBER FINAL REVIEW E-MAIL FROM M.MCMICKLE IN PREPARATION FOR REVIEW OF JANUARY INVOICE.	0.20	54.40
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	3.10	843.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	0.50	136.00
03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	6.30	1,713.60
03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW EXPENSES.	0.20	54.40

03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW;SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
03/26/2014	MMM	CONWAY MACKENZIE JANUARY INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO DISCUSS REVIEWER'S NOTATIONS OF INSUFFICIENT DESCRIPTION.	0.10	34.20
03/26/2014	MMM	REVIEW CONWAY MACKENZIE JANUARY INVOICE AND MAKE ADDITIONAL COMMENTS.	2.10	718.20
03/26/2014	MMM	PREPARE GLOBAL ALLOCATION ANALYSIS OF PROFESSIONAL FEES AND COMPARE TO PRIOR MONTHS.	0.30	102.60
03/26/2014	JEG	EMAIL CORRESPONDENCE WITH M.MCMICKLE RE: STATUS OF ERNST & YOUNG'S JANUARY 2014 INVOICE DETAIL - REQUEST REPLACEMENT FOR LOCKED FILE.	0.10	27.20
03/26/2014	JEG	CONWAY MACKENZIE JANUARY INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO DISCUSS REVIEWER'S NOTATIONS OF INSUFFICIENT DESCRIPTION.	0.10	27.20
03/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS FEBRUARY 2014 (1.2). PERFORM ANALYSIS ON HOURS CHARGED VS HOURS IN DESCRIPTION (0.6).	1.80	280.80
03/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE FOLEY & LARDNER JANUARY 2014.	0.20	31.20
03/27/2014	SRK	REVIEW AND RESPOND TO E-MAIL FROM D. DOYLE REGARDING PRELIMINARY REPORT ON LAZARD BILLING (0.2) AND REVIEW DRAFT PRELIMINARY REPORT (0.1)	0.30	135.00
03/27/2014	SRK	READ TWO E-MAILS FROM S. WISNICULSKEY ESQ. REGARDING FOLEY LARDNER FEBRUARY INVOICE AND VERIFICATION	0.20	90.00
03/28/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF JANUARY INVOICE.	0.40	136.80
03/31/2014	MCP	FORMAT, EXTRACT, SUMMARIZE MILLER CANFEILD REVISED OCTOBER 2013 INVOICE TO CREATE COMPARISON BETWEEN OLD INVOICE AND REVISED DESCRIPTIONS TO AID REVIEW TEAM IN ASSESSING COMPLETENESS AND ADEQUACY OF RESPONSES	5.70	889.20
03/31/2014	MCP	FORMAT AND SUMMARIZE ERNST AND YOUNG JANUARY 2014 INVOICE.	0.80	124.80
03/31/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE FEBRUARY 2014 INVOICE.	1.30	202.80
03/31/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD JANUARY 2014 INVOICE.	0.60	93.60
03/31/2014	MMM	RESPOND TO EMAIL FROM G. GOUVEIA RE: CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.20	68.40
03/31/2014	MMM	REVIEW ALL JANUARY SPREADSHEETS FOR PROPER FORMATTING AND CONFIRMATION OF FEES AND EXPENSES TO INVOICE (.9); PREPARE COMMENTS TO M. PARISI FOR NECESSARY REVISIONS (.3)	1.20	410.40
03/31/2014	MMM	REVIEW SPREADSHEET COMPARING ORIGINAL MILLER CANFIELD INVOICE WITH REVISED INVOICE TO ASSIST REVIEW TEAM IN DETERMINING COMPLETENESS OF PROFESSIONAL'S	0.60	205.20

RESPONSES TO FEE EXAMINER'S COMMENTS.

			<u>21,413.20</u>
EXPENSES			
03/14/2014	EXP	LONG DISTANCE BILL 03.14.2014	10.75
03/31/2014	EXP	COPY CHARGE - MARCH 2014	4.20
			<u>14.95</u>
		Total amount of this Invoice	<u><u>\$21,428.15</u></u>

Invoice payable upon receipt. Thank you for this opportunity to be of service.