

**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

**FOURTH 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 April 1, 2014 through and including June 30, 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 \$247,063.30 for services rendered during the Application Period, and (B) expense reimbursement in the aggregate amount of \$1,361.11 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 \$86,829.00 in fees and \$1,047.30 in expenses), (ii) Shaw Fishman Glantz & Towbin LLC (“Shaw Fishman”), counsel to the Fee Examiner (requesting \$115,620.70 in fees and \$298.06 in expenses), and (iii) KapilaMukamal (“Kapila”), financial advisor to the Fee Examiner (requesting \$44,613.60 in fees and \$15.75 in expenses). In support of this Fourth 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' January, February and March 2014 Invoices have concluded. The Fee Examiner filed his Third Quarterly Report with respect to substantially all of those invoices on August 5, 2014.

8. Monthly Invoices for services rendered during April 2014 were due to the Fee Examiner by June 18, 2014. Following detailed reviews of each submitted April Invoice, and

consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted April Invoice to Professionals on or about July 29, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its April Invoice and the recommendations made in the Preliminary Reports.

9. For the April 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 July 19, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during May 2014. A similar review process was undertaken for May Invoices as for the April Invoices, and the Fee Examiner generally transmitted Preliminary Reports to Professionals on or about September 4, 2014. For the month of May, 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 August 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during June 2014. Following detailed reviews of each submitted June Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted June Invoice to

Professionals on or about October 3, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its June Invoice and the recommendations made in the Preliminary Reports. For the June 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 September 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during July 2014. For the July 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' July Invoices and are in the midst of transmitting Preliminary Reports regarding each submitted July Invoice to the Professionals.

14. Pursuant to the Fee Review Order, the Fee Examiner has prepared Final Monthly Reports regarding the reviewed April, May and June Invoices. These Final Monthly Reports have been included in the Fee Examiner's Fourth 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 696.5 hours of professional services, comprised of 144.7 hours by the Fee Examiner, 355.7 hours by Shaw Fishman and 196.1 hours by Kapila, having an aggregate value² of \$247,063.30. 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 \$404. The average hourly rate for Kapila professionals for services rendered during the Application Period is approximately \$228. The actual and necessary costs expended by the Fee Review Parties, and for which the Fee Examiner Parties request reimbursement, is \$1,361.11.

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.

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 (\$404 per hour) is less than the Shaw Fishman Cap, and the average hourly rate for the Kapila Professionals (\$228 per hour) is less than the Kapila Cap. Therefore,

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

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 144.7 hours of professional services in this Case having an aggregate value of \$86,829.00, for an average hourly rate of approximately \$600. 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 January Invoices on or about March 21, 2014. 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 January 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 January Invoices and engaged in Resolution Discussions with several Professionals. The Fee Examiner oversaw similar review processes with respect to Professionals' February Invoices, submitted on April 18, 2014. Following consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his Preliminary Reports respecting Professionals' February invoices and engaged in Resolution Discussions with several Professionals. The Fee Examiner's Resolution Discussions with Professionals regarding submitted January and February invoices resulted in a reduction of the total compensation (including expenses) sought from the City in excess of \$245,000.00. The Fee Examiner also began reviewing Professionals' March Invoices during the Application Period.

20. In addition to reviewing and preparing Preliminary Reports for January and February Invoices, the Fee Examiner also drafted the Final Monthly Report respecting the December 2013 Invoices (“Final December Monthly Report”). The Final December Monthly Report, along with the Final October and September Monthly Reports, was later filed with the Fee Examiner’s Second Quarterly Report in May 2014.

21. Lastly, the Fee Examiner prepared for and attended a hearing in Detroit regarding DWSD’s Motion to Modify the Fee Review Order. On May 20, 2014, the Court issued an order requiring U.S. Bank, as Trustee, to submit the invoices received from its internal employees (“U.S. Bank Professionals”) to the Fee Examiner for review. During the Application Period, the Fee Examiner consulted with US Bank Professionals and reviewed several initial invoices submitted for review in order to begin integrating the U.S. Bank Professionals into the Fee Review Process.³ 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 \$86,829.00 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	\$309.00 ⁴	8.4	\$2,595.60
Robert M. Fishman	Fee Examiner	\$618.00	136.3	\$84,233.40
Total:		\$618.00	144.7	\$86,829.00

³ As of September 4, 2014, the fees of the U.S. Bank Professionals are no longer subject to the Fee Review Process. The fees of the U.S. Bank Professionals will be reviewed in mediation pursuant to the settlement between the City and DWSD.

⁴ Rate for non-working travel.

23. The Fee Examiner also seeks interim reimbursement in the amount of \$1,047.30 (the “Fee Examiner Expense Reimbursement Request”) for his actual and necessary costs during the Application Period (the “Fee Examiner Expenses”). The Fee Examiner Expenses are detailed in Exhibit 6-B.

24. The specific expenses comprising the Fee Examiner Expense Reimbursement Request are as follows:

Category	Amount
Travel	\$751.75
Working Meals	\$50.04
Parking/Taxi	\$37.00
Photocopy	\$199.50
Teleconference Services	\$9.01
Total:	\$1,047.30

25. The foregoing categories consist of the following:

- a. Travel: The Fee Examiner made one trip to Detroit during the Application Period to attend a hearing on DWSD’s Motion to Modify the Fee Review Order. Expenses attributed to “Travel” include round trip airfare, hotel stays, and ground transportation while in Detroit.
- b. Working Meals: Dining expenses were incurred during the Application Period on account of the Fee Examiner’s overnight stay in Detroit.
- c. Parking/Taxi: The Fee Examiner bills for direct expenses incurred for parking fees at O’Hare International Airport while traveling to Detroit.
- d. Teleconference Services: The Fee Examiner 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.

26. All of the Fee Examiner Expenses are expenses related to necessary travel and administration undertaken by the Fee Examiner in the course of his duties and responsibilities in this case.

B. Services Rendered by Shaw Fishman Glantz & Towbin LLC

27. During the Application Period, Shaw Fishman rendered 355.7 hours of professional services assisting the Fee Examiner, having an aggregate value of \$115,620.70. The average hourly rate of Shaw Fishman professionals (excluding the Fee Examiner) for the Application Period is approximately \$325. Shaw Fishman has assisted the Fee Examiner in all aspects of the Fee Review Process, which has included reviewing Professionals' January, February and March Invoices, drafting Preliminary Reports, engaging in Resolution Discussions with every Professional, and drafting inserts for Final Monthly Reports.

28. During the Application Period, Shaw Fishman undertook the extensive review of each Professional's January Invoices and February Invoices. Following individual reviews of January and February 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. The Resolution Discussions resulted in a reduction of the total compensation (including expenses) sought from the City in excess of \$245,000.00. Shaw Fishman also began its review of submitted March Invoices during the Application Period.

29. With respect to December 2013 Invoices, Shaw Fishman drafted inserts for the Final December Monthly Report to be included with the Fee Examiner's Second Quarterly Report. Shaw Fishman also assisted the Fee Examiner with drafting and compiling the Second Quarterly Report and related Invoices to be filed therewith, and drafted the Second Interim Fee Application.

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

31. In summary, Shaw Fishman seeks the interim allowance of \$115,620.70 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	25.8	\$11,197.20
Peter J. Roberts	Member	\$419.00	92.8	\$38,883.20
Gordon E. Gouveia	Member	\$347.00	42.6	\$14,782.20
David R. Doyle	Associate	\$267.00	78.5	\$20,959.50
Marc S. Reiser	Associate	\$267.00	56.2	\$15,005.40
Allison Hudson	Associate	\$248.00	60.0	\$14,880.00
Total:		(blended) \$325.00	355.7	\$115,620.70

32. Shaw Fishman also seeks interim reimbursement in the amount of \$298.06 (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.

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

Category	Amount
Online docketing and documents (PACER)	\$88.90
Photocopies	\$143.00
AT&T Teleconference Services	\$66.16
Total:	\$298.06

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.

34. 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

35. During the Application Period, Kapila rendered 196.1 hours of professional services assisting the Fee Examiner, having an aggregate value of \$44,613.60. The average hourly rate of Kapila professionals for the Application Period is approximately \$228. Kapila assisted the Fee Examiner in utilizing software to extract data from Monthly Invoices and organize data in Fee Review Spreadsheets.

36. During the Application Period, Kapila provided technical assistance to the Fee Examiner by extracting data from all submitted January, February and March 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.

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

38. In summary, Kapila seeks the interim allowance of \$44,613.60 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	4.3 ⁵	\$630.00
Mary McMickle	Partner	\$342.00	46.9 ⁶	\$15,184.80
Joseph Gillis	Senior Consultant	\$272.00	53.4	\$14,524.80
Mark Parisi	Forensic Analyst	\$156.00	91.5	\$14,274.00
Total:		(blended) \$228.00	265.7	\$44,613.60

39. Kapila also seeks interim reimbursement in the amount of \$15.75 (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.

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

Category	Amount
Photocopies	\$6.00
Long Distance Phone Charges	\$9.75
Total:	\$15.75

41. 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

42. Pursuant to paragraph 27 of the Fee Review Order, the Fee Examiner filed April, May, and June 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.

43. The Fee Examiner Parties have received no objection to their April, May or June monthly invoices. In accordance with the Fee Review Order, the City has made certain interim

⁵ Of the 4.3 hours of professional services performed by Soneet Ravi Kapila, Kapila is only seeking compensation for 1.4 hours.

⁶ Of the 46.9 hours of professional services performed by Mary McMickle, Kapila is only seeking compensation for 44.4 hours.

payments (“Interim Payments”) to the Fee Examiner Parties on account of their invoices for August 2013 through March 2014.

44. 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 \$173,427.61. 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 \$30,367.45 for amounts billed but not paid during the Application Period (the “Unpaid FE/SF Compensation”).

45. In accordance with the Fee Review Order, the City has made Interim Payments to Kapila in the amount of \$37,837.27. 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 \$6,792.08 for amounts billed but not paid during the Application Period (the “Unpaid Kapila Compensation”).

REASONABLENESS OF COMPENSATION AND BENEFITS CONFERRED

46. 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.

47. 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.

48. 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.

49. In reviewing the April, May and June Invoices, the Fee Examiner Parties discussed with Professionals 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 \$964,415.68 in Professional Fee Expenses from those initially billed.⁷ 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.

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

⁷ This amount is in addition to the approximately \$6,100,526 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 \$247,063.30 in aggregate compensation to the Fee Examiner Parties on an interim basis for the Application Period;
- (b) Allows \$1,361.11 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: November 5, 2014

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

Peter J. Roberts
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Chicago, IL 60654
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F: (312) 980-3888
E: proberts@shawfishman.com

EXHIBIT 1
(Proposed Order)

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

Upon consideration of the Fourth 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 \$86,829.00 in aggregate compensation on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.

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

3. The Fee Examiner is hereby allowed \$1,047.30 in aggregate expense reimbursement on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.
4. Shaw Fishman is hereby allowed \$115,620.70 in aggregate compensation on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.
5. Shaw Fishman is hereby allowed \$298.06 in aggregate expense reimbursement on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.
6. Kapila is hereby allowed \$44,613.60 in aggregate compensation on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.
7. Kapila is hereby allowed \$15.75 in aggregate expense reimbursement on an interim basis for the Application Period extending from April 1, 2014 through and including June 30, 2014.
8. 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”).
9. 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
(Notice Of Motion and Opportunity To Object)

**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
FOURTH 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 \$247,063.30 for services rendered (“Fees”) and the aggregate amount of \$1,361.11 for reimbursement of expenses (“Expenses”) incurred by the Fee Examiner Parties in the time period from April 1, 2014 through June 30, 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 \$203,795.06 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: November 5, 2014

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

Peter J. Roberts
Shaw Fishman Glantz & Towbin LLC
321 North Clark Street, Suite 800
Chicago, IL 60654
P: (312) 541-0151
F: (312) 980-3888
E: proberts@shawfishman.com

EXHIBIT 4
(Certificate Of Service)

**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 Fourth 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 November, 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
Mark Parisi	\$170.00	\$156.00

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 14290
April 30, 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 4/30/2014

Please include Invoice Number with Payment

Balance Forward		75,761.43
Current Fees	25,708.80	
Total Current Charges		25,708.80
Total Due		101,470.23

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
03/31/14	14118	27,501.00	0.00	27,501.00
Totals		193,189.20	117,427.77	75,761.43

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

April 30, 2014
Invoice 14290

Fees					
Date	Atty	Description	Hours	Rate	Amount
04/01/14	RMF	Reviewed Redacted July-October invoices from Kilpatrick (.3) and discussed same with A. Hudson (.3). Reviewed additional December invoices (.8). Further drafting of November Final Monthly Report (.7). Reviewed Kapila and Company February invoice and emailed S. Kapila re same (.5).	2.60	618.00	1,606.80
04/02/14	RMF	Reviewed and revised numerous draft December Preliminary Reports and accompanying spreadsheets (4.7). Additional drafting of October Final Monthly Report (.6).	5.30	618.00	3,275.40
04/03/14	RMF	Reviewed and revised Numerous draft December Preliminary Reports and attached spreadsheets.	4.20	618.00	2,595.60
04/04/14	RMF	Conference call with S. Alberts, I. Bodenstein and D. Doyle re Dentons' Invoices and Preliminary Report issues (.5). Revised and finalized nine December Preliminary Reports and transmitted same to applicable firms (2.6). Continued drafting November Final Monthly Report (.3).	3.40	618.00	2,101.20
04/07/14	RMF	Finalized and transmitted more December Preliminary Reports (1.3). Spoke to S. Alberts (.2) and then I. Bodenstein (.1) re Dentons reduction for media related services.	1.60	618.00	988.80
04/08/14	RMF	Began review of January invoices.	2.10	618.00	1,297.80
04/09/14	RMF	Spoke to S. Alberts re Dentons' invoice (.2). Reviewed draft Motion to Modify Fee Review Order (.4). Discussed same with R. Kilpatrick (.2). Additional review of January invoices (1.3).	2.10	618.00	1,297.80
04/10/14	RMF	Reviewed and revised July-Oct Preliminary Report for Dykema.	0.60	618.00	370.80
04/11/14	RMF	Reviewed and revised comments on July-Nov Dykema spreadsheet (.8). Spoke to S. Toby re Dykema invoices (.5). Drafted email to Dykema re Preliminary Reports for July-Nov. (.4). Finalized and sent July-November Preliminary Report re Dykema (.7).	2.40	618.00	1,483.20
04/14/14	RMF	Reviewed January invoices.	3.30	618.00	2,039.40
04/15/14	RMF	Continued to review January invoices.	2.70	618.00	1,668.60
04/17/14	RMF	Continued review of January invoices.	2.80	618.00	1,730.40
04/18/14	RMF	Spoke to S. Toby re Dykema invoices and issues.	0.50	618.00	309.00
04/18/14	RMF	Continued reviewing January invoices.	1.70	618.00	1,050.60
04/20/14	RMF	Reviewed January invoices.	2.10	618.00	1,297.80
04/21/14	RMF	Reviewed and revised March Detailed Statements of Services Rendered of Robert Fishman and Shaw Fishman (1.1). Continued drafting October Final Monthly Report and November Final Monthly Report (1.7). Drafted a detailed email to the team re all outstanding items needed to finalize Second Quarterly Report to be filed in early	3.40	618.00	2,101.20

Shaw Fishman Glantz & Towbin LLC

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

April 30, 2014
Invoice 14290

Date	Atty	Description	Hours	Rate	Amount
04/22/14	RMF	May (.6). Spoke to J. Ellman re Dykema invoices (.2). Reviewed Order Appointing Expert Witness (.2). Spoke to M. Kopacz re same, case in general and fee review process (.4).	0.80	618.00	494.40
Total Fees			41.60		25,708.80
			Total Fees and Disbursements		25,708.80
			Total Current Charges		25,708.80
			Balance Forward		75,761.43
			Total Amount Due		101,470.23

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 14683
May 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 5/31/2014

Please include Invoice Number with Payment

Previous Balance		101,470.23
Payments		-23,691.03
Balance Forward		77,779.20
Current Fees	41,591.40	
Current Disbursements	1,038.29	
Total Current Charges		42,629.69
Total Due		120,408.89

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	23,691.03	4,180.77
03/31/14	14118	27,501.00	0.00	27,501.00
04/30/14	14290	25,708.80	0.00	25,708.80
Totals		218,898.00	141,118.80	77,779.20

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

May 31, 2014
Invoice 14683

Fees						
Date	Atty	Description	Hours	Rate	Amount	
05/04/14	RMF	Reviewed and revised inserts for October and November Final Monthly Reports.	3.10	618.00	1,915.80	
05/05/14	RMF	Reviewed and revised inserts for, and text of, October, November and December Final Monthly Reports (8.7). Numerous email and conversations with members of the team respecting certain invoices and issues raised thereby (1.1). Spoke to J. Ellman re Jones Day invoices (.8).	10.60	618.00	6,550.80	
05/06/14	RMF	Reviewed and revised several drafts of Second Interim Fee Application for Fee Examiner Parties (1.1). Discussed same with A. Hudson (.1). Reviewed and revised inserts for, and text of, October, November and December Final Monthly Reports (3.2). Numerous email and conversations with members of the team respecting certain invoices and issues raised thereby (.7). Reviewed letter from Jones Day re Segal invoices (.2). Spoke to A. Hudson re same (.1). Spoke to J. Ellman re Jones Day invoice issues and Segal invoices (.4). Drafted Second Quarterly Report of Fee Examiner (1.6). Spoke to P. Roberts (.1) and A. Hudson (.1) re same. Further review of and revisions to Second Quarterly Report (1.7).	9.30	618.00	5,747.40	
05/07/14	RMF	Began drafting EY July-September 2013 Final Monthly Report, reviewing numerous emails and exhibits respecting the same (3.1). Spoke to P. Roberts re same (.1).	3.20	618.00	1,977.60	
05/08/14	RMF	Spoke to R. Kilpatrick re DWSD Motion to Modify Fee Review Order (.2). Reviewed, revised and finalized 11 January Preliminary Reports and related materials and emailed same to applicable firms (6.2).	6.40	618.00	3,955.20	
05/12/14	RMF	Reviewed and revised Milliman and Conway draft January Preliminary Reports and Spreadsheets.	1.20	618.00	741.60	
05/13/14	RMF	Reviewed J. Ellman emails re Asset and Mediation categories in Jones Day invoices (.1). Discussed same with D. Doyle (.1). Exchanged emails with J. Ellman re same (.2). Reviewed and revised Fee Examiner and Shaw Fishman April Detailed Statements of Services Rendered (1.1).	1.50	618.00	927.00	
05/14/14	RMF	Began reviewing February invoices.	1.70	618.00	1,050.60	
05/15/14	RMF	Spoke to J. Ellman re DWSD Motion to add Bond Trustee to Fee Review Process and Plan treatment of Fee Review Process (.6). Reviewed, revised and finalized January Preliminary Reports and spreadsheets for EY and Conway and transmitted same (.8).	1.40	618.00	865.20	
05/16/14	RMF	Reviewed, revised and finalized January Preliminary Reports for	3.80	618.00	2,348.40	

Shaw Fishman Glantz & Towbin LLC

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

May 31, 2014
 Invoice 14683

Date	Atty	Description	Hours	Rate	Amount
		Dykema and KCC, and transmitted same (1.1). Reviewed February invoices (2.7).			
05/17/14	RMF	Reviewed February invoices.	1.60	618.00	988.80
05/19/14	RMF	Continued review of February invoices.	2.10	618.00	1,297.80
05/20/14	RMF	Continued review of February invoices.	2.30	618.00	1,421.40
05/21/14	RMF	Finished review of February invoices.	3.20	618.00	1,977.60
05/27/14	RMF	Revised, finalized and transmitted February Preliminary Reports (2.1). Spoke to D. Doyle re questions respecting Jones Day February Report (.1). Reviewed various pleadings and orders in preparation for tomorrow's hearing (.9).	3.10	618.00	1,915.80
05/27/14	RMF	Travel time - Flew from Chicago to Detroit to attend hearing on DWSD Motion to Modify Fee Review Order (delays on account of bad weather).	5.00	309.00	1,545.00
05/28/14	RMF	Travel time - Flew from Detroit to Chicago after attending hearing on DWSD Motion to Modify Fee Review Order.	3.40	309.00	1,050.60
05/28/14	RMF	Attended hearing on DWSD Motion to Modify Fee Review Order and the remainder of the morning court session.	2.50	618.00	1,545.00
05/29/14	RMF	Discussed hearing and Order Amending Fee Review Order with P. Roberts (.3). Made suggested revisions thereto (.6). Spoke to J. Ellman re DWSD hearing from yesterday (.5). Detailed review of Fee Review Order in preparation for call with US Bank and DWSD (.7). Participated in conference call with representatives of DWSD, the City and US Bank to discuss implementation of Amended Fee Review Order (.6).	2.70	618.00	1,668.60
05/30/14	RMF	Reviewed, revised and finalized additional February Preliminary Reports and transmitted them to the respective professionals.	3.40	618.00	2,101.20
Total Fees			71.50		41,591.40

Disbursements

Date	Description	Amount
05/05/14	Photocopy; Report (J. Hampton)	1438 @ 0.10 = 143.80
05/06/14	Photocopy; Report (J. Hampton)	557 @ 0.10 = 55.70
05/28/14	Travel; Airfare - Detroit - Attend Hearing on DWSD Motion to Amend Fee (RMF); Robert M. Fishman	427.00
05/28/14	Travel; Ground Transportation - Detroit - Attend Hearing on DWSD Motion to Amend Fee (RMF); Robert M. Fishman	112.00
05/28/14	Travel; Hotel - Detroit - Attend Hearing on DWSD Motion to Amend Fee (RMF); Robert M. Fishman	212.75
05/28/14	Working Meals; Meals - Detroit - Attend Hearing on DWSD Motion to Amend Fee (RMF); Robert M. Fishman	50.04
05/28/14	Parking/Taxi; Parking at O'Hare - Travel to Detroit - Attend Hearing on DWSD Motion to Amend Fee (RMF); Robert M. Fishman	37.00

Shaw Fishman Glantz & Towbin LLC

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

May 31, 2014
Invoice 14683

Date	Description	Amount
	Total Disbursements	1,038.29
	Total Fees and Disbursements	42,629.69
	Total Current Charges	42,629.69
	Balance Forward	77,779.20
	Total Amount Due	120,408.89

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 14952
June 30, 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 6/30/2014

Please include Invoice Number with Payment

Previous Balance		120,408.89
Payments		-23,375.85
Balance Forward		97,033.04
Current Fees	19,528.80	
Current Disbursements	9.01	
Total Current Charges		19,537.81
Total Due		116,570.85

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	23,691.03	4,180.77
03/31/14	14118	27,501.00	23,375.85	4,125.15
04/30/14	14290	25,708.80	0.00	25,708.80
05/31/14	14683	42,629.69	0.00	42,629.69
Totals		261,527.69	164,494.65	97,033.04

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

June 30, 2014
Invoice 14952

Fees					
Date	Atty	Description	Hours	Rate	Amount
06/02/14	RMF	Reviewed and made comments to certain invoices supplied by US Bank to assist them in getting their invoices in a form ready for Fee Examiner review.	1.60	618.00	988.80
06/03/14	RMF	Reviewed and made comments to certain invoices supplied by US Bank to assist them in getting their invoices in a form ready for Fee Examiner review.	2.60	618.00	1,606.80
06/05/14	RMF	Reviewed draft Segal February Preliminary Report (.3) and exchanged emails with A. Hudson and P. Roberts re same (.2).	0.50	618.00	309.00
06/06/14	RMF	Reviewed, revised, finalized and transmitted Segal February 2014 Preliminary Report.	0.60	618.00	370.80
06/10/14	RMF	Began review of March 2014 invoices.	1.80	618.00	1,112.40
06/11/14	RMF	Reviewed draft Stipulation re BONY, as Trustee and emailed J. Ellman re same (.3). Reviewed proposed mediation subcategories from Jones Day (re Feb and Mar) and emailed S. Alberts re same (.3). Continued review of March invoices (1.3).	1.90	618.00	1,174.20
06/16/14	RMF	Reviewed March invoices.	3.60	618.00	2,224.80
06/17/14	RMF	Reviewed Kapila May invoice (.3). Reviewed proposed invoice categories from Waller firm and emailed team re same (.3). Continued review of March invoices (2.8).	3.40	618.00	2,101.20
06/19/14	RMF	Reviewed and revised May Detailed Statement of Services Rendered by Shaw Fishman and the Fee Examiner.	0.80	618.00	494.40
06/23/14	RMF	Continued review of and comments to March invoices.	3.80	618.00	2,348.40
06/24/14	RMF	Continued review of March invoices (.8). Spoke to I. Bodenstein re US Bank submissions (.2). Began work on January Final Monthly Report (1.4). Reviewed, revised and transmitted several March Preliminary Reports (1.3).	3.70	618.00	2,286.60
06/25/14	RMF	Spoke to I. Bodenstein re US Bank related invoices and review (.3). Spoke to D. Lemke re same (.2). Spoke to J. Ellman re issue of Christie's counsel submitting fees to Fee Examiner and plan issues (.4).	0.90	618.00	556.20
06/26/14	RMF	Reviewed and commented on invoice from US Bank internal personnel (1.1). Drafted email to D. Lemke re same (.5).	1.60	618.00	988.80
06/27/14	RMF	Began review of materials received from US Bank (.8). Emailed team re same (.1).	0.90	618.00	556.20
06/30/14	RMF	Reviewed, revised and finalized numerous March Preliminary Reports (2.6). Reviewed, revised and incorporated January Final Monthly Report inserts in January Report (1.3).	3.90	618.00	2,410.20
Total Fees			31.60		19,528.80

Shaw Fishman Glantz & Towbin LLC

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

June 30, 2014
Invoice 14952

Disbursements

Date	Description	Amount
05/29/14	Conference Call; (RMF); AT&T TeleConference Services	9.01

Total Disbursements 9.01

Total Fees and Disbursements 19,537.81

Total Current Charges 19,537.81

Balance Forward 97,033.04

Total Amount Due 116,570.85

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 14291
April 30, 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 4/30/2014

Please include Invoice Number with Payment

Balance Forward		117,293.78
Current Fees	46,619.40	
Current Disbursements	191.29	
Total Current Charges		46,810.69
Total Due		164,104.47

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
03/31/14	14117	40,290.80	0.00	40,290.80
Totals		297,153.00	179,859.22	117,293.78

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. 10661-001 - RMF
 Re: Chapter 9 case

April 30, 2014
 Invoice 14291

Fees					
Date	Atty	Description	Hours	Rate	Amount
04/01/14	IB	Phone conference with D. Doyle and M. Wilkins re: status of committee professionals compliance	0.40	434.00	173.60
04/01/14	AH	Review redacted invoices for Kilpatrick (.2); conversation with R. Fishman and call with S. Kaminski re appropriateness of Kilpatrick's redactions (.1).	0.30	248.00	74.40
04/01/14	PJR	Confer with R. Fishman regarding EY December invoice.	0.10	419.00	41.90
04/01/14	GEG	Review draft preliminary report for Pepper Hamilton December invoice (.1) and email correspondence with M. Reiser regarding same (.1)	0.20	347.00	69.40
04/01/14	DRD	Revise Brooks Wilkins preliminary report and spreadsheet for December 2013 per R. Fishman's comments (.7); revise Jones Day preliminary report and spreadsheet for December 2013 per R. Fishman's comments (4.2); conference with M. Wilkins regarding status of committee professionals' invoices and compliance with Fee Review Order (.4); prepare for call (.1) and discuss same with A. Hudson for update on Segal (.1); confer with R. Fishman regarding Brooks Wilkins invoice issues (.1).	5.60	267.00	1,495.20
04/01/14	PJR	Review and revise supplemental quarterly report and final monthly report re Kilpatrick fees for 3Q 2013 (.4); confer with R. Fishman on same (.1).	0.50	419.00	209.50
04/01/14	MSR	Review comments to Pepper Hamilton's November and December invoice review spreadsheets from G. Gouveia and incorporate same.	2.40	267.00	640.80
04/02/14	IB	Review M. Schenk email re: Ottenwess revised October 2013 invoice (.3); review and approve final report insert for October 2013 from M. Reiser (.1).	0.40	434.00	173.60
04/02/14	IB	Prepare Miller Buckfire final report insert for November 2013.	0.70	434.00	303.80
04/02/14	IB	Discuss Dentons media issue with R. Fishman and D. Doyle and how to address with S. Alberts.	0.20	434.00	86.80
04/02/14	AH	Review invoice and draft preliminary report for Segal's December Invoice and send to P. Roberts for review (.5); revise Segal's Dec. preliminary report (.1); revising October final report for Professionals' invoices to include information on timeliness of submissions (.3).	0.90	248.00	223.20
04/02/14	GEG	Review email from Mike Hausman (Conway) and discrepancies in November review spreadsheets and provide clarification regarding acceptance of Conway's response to certain issues raised in preliminary report (.3); review spreadsheet reflecting changes to Miller Canfield October invoice and prepare comments to same (1.5); confer with R. Fishman regarding Pepper Hamilton December	2.10	347.00	728.70

Shaw Fishman Glantz & Towbin LLC

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

April 30, 2014
 Invoice 14291

Date	Atty	Description	Hours	Rate	Amount
		invoice review spreadsheet (.1), incorporate revisions to same (.1) and follow up email to R. Fishman (.1)			
04/02/14	PJR	Review February invoices for Fee Examiner parties (.2); draft and edit February statement of fees and expenses of Fee Examiner parties (.4).	0.60	419.00	251.40
04/02/14	PJR	Confer with R. Fishman regarding 2013 4Q report and associated issues.	0.20	419.00	83.80
04/02/14	PJR	Review and revise Segal December preliminary report (.3); exchange e-mails with A. Hudson on same (.1).	0.40	419.00	167.60
04/02/14	DRD	Draft insert for final report for Jones Day for November 2013 (3.3); prepare insert for final report for Dentons for December 2013 (.7); communications with S. Alberts (Dentons), R. Fishman and I. Bodenstein regarding media entries in October 2013 entries of Dentons and issues with respect to November 2013 invoice (.6); revise preliminary report for December 2013 for Dentons (2.4); prepare final report for Lazard for November 2013 (.5); prepare final report for Brooks Wilkins for November 2013 (.8).	8.30	267.00	2,216.10
04/02/14	PJR	Edits to EY December preliminary report and spreadsheet in connection with Fee Examiner's comments (.7); e-mail to R. Fishman and M. McMickle on same (.2).	0.90	419.00	377.10
04/02/14	PJR	Brief review of Dykema spreadsheets for July-September and related e-mails from M. McMickle (.1); confer with M. Reiser on same (.1).	0.20	419.00	83.80
04/02/14	MSR	Review monthly invoices from Ottenwess (.8); Meeting with I. Bodenstein re: same (.4); incorporate comments into spreadsheet (.6)	1.80	267.00	480.60
04/02/14	MSR	Review July - November invoices from Dykema (1.4); Meeting with P. Roberts re: same (.3); incorporate comments into spreadsheet (.5)	2.20	267.00	587.40
04/02/14	MSR	Draft preliminary reports for Pepper Hamilton, KCC, and Foley & Lardner for December services.	1.20	267.00	320.40
04/03/14	IB	Revise draft of Milliman December 2013 preliminary report and give to A. Hudson	0.30	434.00	130.20
04/03/14	IB	Revise draft of Kilpatrick December 2013 preliminary report and give to A. Hudson.	0.20	434.00	86.80
04/03/14	IB	Review email from R. Fishman re: Miller Buckfire December 2013 Preliminary Report (.2); phone call with R. Fishman re: revisions (.1); revise preliminary report and spreadsheet and send to R. Fishman (.5)	0.80	434.00	347.20
04/03/14	AH	Drafting Miller Canfield's December preliminary report (.7); reviewing Kilpatrick's December Invoices and drafting preliminary report and fee review spreadsheet (.8); draft fee review spreadsheet for Segal December Invoice (.2); review Milliman December invoice and draft fee review spreadsheet and preliminary report (.6).	2.30	248.00	570.40
04/03/14	GEG	Review email from Jeff Ellman (Jones Day) and copies of City verifications for November invoices of Conway, Miller Canfield and Pepper Hamilton (.1); continued review of Miller Canfield revised	5.30	347.00	1,839.10

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
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Date	Atty	Description	Hours	Rate	Amount
		October invoice (1.2), draft/send email to Miller Canfield regarding same (.5) and confer with R. Fishman (.1); review and edit A. Hudson markup of resolution comments for Miller Canfield November invoice (1.3) and email correspondence with R. Fishman regarding same (.1); review and edit Miller Canfield December invoice review spreadsheet (1.5); email to Marc Swanson (Miller Canfield) regarding resolution comments on November invoice (.1); revise Miller Canfield December preliminary report (.3); email to R. Fishman regarding draft preliminary report and review spreadsheet for Miller Canfield December invoice (.1)			
04/03/14	PJR	Review draft Foley December preliminary report and related spreadsheet (.1); review R. Fishman e-mail on same and confer with M. Reiser on same (.1).	0.20	419.00	83.80
04/03/14	PJR	Brief review of EY response to September preliminary report (.3); exchange e-mails with M. McMickle on same (.1).	0.40	419.00	167.60
04/03/14	DRD	Teleconference with S. Alberts regarding proposed Dentons edits to October and November invoices (.3); revise and finalize December 2013 preliminary reports for Jones Day (1.3), Brooks Wilkins (.3), Dentons (.7) and Lazard (.3) and transmit same to R. Fishman.	2.90	267.00	774.30
04/03/14	MSR	Review Pepper Hamilton invoices (.4); incorporate comments into spreadsheet (.5).	0.90	267.00	240.30
04/04/14	IB	Phone conference with S. Alberts, R. Fishman and D. Doyle re; Dentons resolution discussion for October, November 2013 invoices.	0.50	434.00	217.00
04/04/14	IB	Revise Miller Buckfire November 2013 final report insert and forward with redacted invoice to R. Fishman.	0.30	434.00	130.20
04/04/14	PJR	Review Segal revised invoices for October and November (.3); exchange e-mails with A. Hudson on same (.1); review second revised invoice for November (.1).	0.50	419.00	209.50
04/04/14	PJR	Exchange e-mails with M. McMickle regarding EY September resolution comments.	0.10	419.00	41.90
04/04/14	GEG	Office conference with R. Fishman regarding Miller Canfield December preliminary report (.1) and incorporate changes to same (.1)	0.20	347.00	69.40
04/04/14	DRD	Prepare for call with S. Alberts (.1) and attend such call (.4) regarding issues with respect to certain issues in Dentons October and November 2013 invoices.	0.50	267.00	133.50
04/06/14	GEG	Review and edit review spreadsheet for Conway MacKenzie December invoice	3.30	347.00	1,145.10
04/07/14	IB	Review Ottenwess revised December 2013 invoice, list of abbreviations, summary invoice and category descriptions (.3); discuss preliminary report with M. Reiser (.1); review and approve draft form of preliminary report (.1).	0.50	434.00	217.00
04/07/14	IB	Review Dentons response to October and November 2013 preliminary reports.	0.20	434.00	86.80
04/07/14	GEG	Draft preliminary report for Conway MacKenzie December invoice	1.00	347.00	347.00

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Date	Atty	Description	Hours	Rate	Amount
		(.5) and office conference (.1)/email correspondence (.1) with R. Fishman regarding same; review Conway MacKenzie detailed fee calculation analysis for December preliminary report (.2); email correspondence with M. Hausman (Conway) regarding follow up question on December preliminary report (.1)			
04/07/14	PJR	Confer with R. Fishman regarding status of various professionals' reports (.1); review e-mails from R. Fishman on same (.1); reviewing EY resolution spreadsheets in order to assess open issues on invoices (1.3); exchange e-mails with W. Flick on EY issues (.2).	1.70	419.00	712.30
04/07/14	MSR	Review December invoices for Ottenwess and Dykema (1.1); incorporate comments into spreadsheets (.5); Draft preliminary reports re: same (.6)	2.20	267.00	587.40
04/08/14	PJR	Prepare for (.2) and participate in (.3) telephone conference with W. Flick regarding EY invoices and resolution issues for 3Q and 4Q 2013 reports (.2).	0.50	419.00	209.50
04/08/14	GEG	Email to J. Green (Miller Canfield) regarding status of revised October invoice	0.10	347.00	34.70
04/09/14	PJR	Review City witness list for plan confirmation hearing.	0.10	419.00	41.90
04/09/14	PJR	Review Dykema engagement letter and addenda (.3); review and analyze Dykema invoices for July through November and prepare preliminary report spreadsheet on same (1.9); exchange e-mails with M. Jacobs regarding November verification form (.1); e-mail to M. Reiser on same (.1).	2.40	419.00	1,005.60
04/09/14	GEG	Email correspondence with J. Green (Miller Canfield) regarding status of revised October invoice	0.10	347.00	34.70
04/10/14	AH	Begin work on second interim fee application.	1.40	248.00	347.20
04/10/14	PJR	Review DWSD motion to clarify fee review order and related papers (.4); confer with R. Fishman on same and related issues (.1).	0.50	419.00	209.50
04/10/14	PJR	Confer with M. Reiser regarding Dykema invoices for July through November (.2); draft and edit narrative preliminary report for same (.5).	0.70	419.00	293.30
04/10/14	GEG	Review email from M. Swanson (Miller Canfield) regarding revised October invoice and related information (.1) and follow up email correspondence with A. Hudson regarding review of same and preparation of October final monthly report excerpt (.1)	0.20	347.00	69.40
04/10/14	MSR	Call with KCC to discuss Fee Examiner's comments to KCC's invoice (.4); Meetings with P. Roberts and R. Fishman re: same (.4).	0.80	267.00	213.60
04/11/14	IB	Review J. Ellman letter re: Denton's January 2014 invoices	0.30	434.00	130.20
04/11/14	PJR	Review and edit resolution comments to EY for September invoice (1.2); e-mail to W. Flick, B. Pickering, and D. Patel on same (.2); prepare for (.8) and participate in (.5) conference call with EY representatives regarding invoice issues.	2.70	419.00	1,131.30
04/11/14	GEG	Email correspondence with M. Hausman (Conway) regarding status of revised November invoice	0.10	347.00	34.70

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
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Date	Atty	Description	Hours	Rate	Amount
04/11/14	PJR	Confer with M. Reiser regarding Dykema invoices and preliminary Dykema report for July - November (.1); review revised report and supporting spreadsheets (.3); review R. Fishman e-mail to Dykema on same (.1).	0.50	419.00	209.50
04/11/14	MSR	Review Dykema invoices and meet with P. Roberts to discuss comments thereto.	1.30	267.00	347.10
04/14/14	AH	Calculating upcoming deadlines to send to R. Fishman before putting on internal Fee Review calendar.	0.20	248.00	49.60
04/14/14	PJR	Review resolution charts and related emails for EY (.7); draft and edit email to EY representatives regarding resolution issues (.5); draft and edit status chart of pending professional reports (.4).	1.60	419.00	670.40
04/14/14	GEG	Review email and revised November invoice from Mike Hausman (Conway) (.1) and follow up email to M. McMickle regarding review of same to confirm that resolution comments have been addressed (.1); email correspondence with A. Hudson regarding adding upcoming deadlines to docket calendar (.1)	0.30	347.00	104.10
04/15/14	AH	Correspondence with S. Wohl regarding revising Segal's invoices and preparation of example invoices to send (.3); email to Miller Canfield re outstanding items and reminder for submitted revised December invoice (.1).	0.40	248.00	99.20
04/15/14	GEG	Email correspondence with A. Hudson and R. Fishman regarding future reporting deadlines (.1); email correspondence with M. McMickle and R. Fishman regarding Conway MacKenzie revised November invoice (.2); email correspondence with M. Reiser regarding status of Pepper Hamilton revised November invoice and December resolution comments (.1); email correspondence with A. Hudson regarding status of Miller Canfield revised November invoice and response to December preliminary report (.1)	0.50	347.00	173.50
04/15/14	PJR	Exchange e-mails with M. McMickle regarding EY January invoice.	0.30	419.00	125.70
04/15/14	PJR	Review Foley response to December preliminary report and revised invoice (.1); draft and edit insert for Foley final report on December invoice (.4); exchange e-mails with M. Reiser on same (.1).	0.60	419.00	251.40
04/16/14	GEG	Email correspondence with M. Reiser regarding status of January invoice review spreadsheet and preliminary report deadline (.1); email correspondence with A. Hudson regarding January invoice review spreadsheet (.1)	0.20	347.00	69.40
04/16/14	PJR	Review Second Amended Plan and Disclosure Statement with particular focus on provisiona regarding treatment of Fee Review Professional Fees and related provisions for implementation of same.	0.80	419.00	335.20
04/17/14	AH	Correspondence with S. Wohl regarding revising Segal's invoice format (.2); calculating upcoming deadlines and docketing for internal Fee Review calendar (.5).	0.70	248.00	173.60
04/17/14	PJR	Review S. Wohl emails on Segal (.2); exchange e-mails with A. Hudson on same (.1); follow-up conference with A. Hudson on same (.1).	0.40	419.00	167.60

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Date	Atty	Description	Hours	Rate	Amount
04/17/14	PJR	Review Foley January invoice (.1); e-mail to M. Reiser on same (.1).	0.20	419.00	83.80
04/17/14	PJR	Exchange e-mails with M. McMickle regarding Dykema and KCC invoices.	0.20	419.00	83.80
04/17/14	PJR	Confer with M. Reiser regarding KCC December invoice (.1); e-mail to M. Paque on KCC January invoice (.1).	0.20	419.00	83.80
04/17/14	PJR	E-mail to M. Jacobs regarding Dykema December and January invoices.	0.10	419.00	41.90
04/17/14	MSR	Review Pepper Hamilton's responses to the Fee Examiner's Preliminary Report and incorporate resolution comments into spreadsheet.	0.80	267.00	213.60
04/18/14	AH	Review Kilpatrick's response to December preliminary report (.2); begin review of Mc's January invoice (2.1).	2.30	248.00	570.40
04/18/14	PJR	Exchange e-mails with W. Flick regarding EY invoices.	0.30	419.00	125.70
04/18/14	PJR	Review revised Segal December invoice.	0.20	419.00	83.80
04/18/14	GEG	Email correspondence with M. Hausman (Conway) and M. McMickle (Kapila) regarding Conway responses to Fee Examiner's December preliminary report	0.20	347.00	69.40
04/18/14	MSR	Review Pepper Hamilton's January Invoices (2.9); Incorporate comments into spreadsheets (1.1); Draft Preliminary Report re: same (.5)	4.50	267.00	1,201.50
04/18/14	MSR	Review Pepper Hamilton's revised November invoices to ensure that they incorporated the Fee Examiner's resolution comments.	1.30	267.00	347.10
04/20/14	AH	Complete review of Mc's January Invoice.	3.00	248.00	744.00
04/21/14	IB	Review Ottenwess January 2014 invoice (.2); discuss with M. Reiser (.1); phone call with B. Zaidel re: revised invoice (.1)	0.40	434.00	173.60
04/21/14	IB	Review S. Kaminski response re: December 2013 invoice form A. Hudson and reply to A. Hudson (.1).	0.20	434.00	86.80
04/21/14	IB	Review Miller Buckfire January 2014 invoice for preliminary report	0.50	434.00	217.00
04/21/14	IB	Review Miller Buckfire response to December 2013 preliminary report.	0.40	434.00	173.60
04/21/14	AH	Consolidate and email to R. Fishman status of review for Segal, MC, Kilpatrick and Milliman (.1); draft fee review spreadsheet for Mc's January invoice (1.9).	2.00	248.00	496.00
04/21/14	PJR	Brief review of EY February invoice (.2); e-mail to W. Flick on same (.1); brief review of EY resolution comments on December invoice (.2); e-mail to M. McMickle on same (.1); begin review of EY January invoice (1.2).	1.80	419.00	754.20
04/21/14	PJR	Review emails on Segal January invoice (.1); confer with A. Hudson on same (.1).	0.20	419.00	83.80
04/21/14	DRD	Prepare Jones Day Preliminary Report for January 2014.	2.10	267.00	560.70
04/21/14	GEG	Email correspondence with R. Fishman regarding status of outstanding November-January reporting items for Pepper Hamilton, Conway MacKenzie and Miller Canfield (.1); review M. McMickle	0.20	347.00	69.40

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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Date	Atty	Description	Hours	Rate	Amount
		email regarding Conway responses to December preliminary report (.1)			
04/21/14	MSR	Review Ottenwess January Invoice (.8); Meeting with I. Bodenstein re: same (.4); Draft preliminary report (.5)	1.70	267.00	453.90
04/22/14	IB	Prepare draft of Miller Buckfire January 2014 preliminary report and spreadsheet.	0.60	434.00	260.40
04/22/14	AH	Correspondence with S. Wohl and P. Roberts re Segal's Jan. Invoice (.1); consolidate and provide status updates for Kilpatrick, Segal and Milliman review (.1).	0.20	248.00	49.60
04/22/14	GEG	Email correspondence with M. Reiser regarding preparation of Pepper Hamilton November final monthly report excerpt and status of December resolution discussions	0.10	347.00	34.70
04/22/14	PJR	Exchange e-mails with M. McMickle regarding revised EY invoices for July-Sept. and resolution comments on December (.2); draft status report to R. Fishman on EY pending issues (.4).	0.60	419.00	251.40
04/22/14	PJR	Review email from S. Wohl on revised Segal January invoice (.1); exchange e-mails with A. Hudson on same (.1).	0.20	419.00	83.80
04/22/14	DRD	Continue edits to Jones Day preliminary report for January 2014 (.8); review invoice for Dentons for January 2014 (6.1).	6.90	267.00	1,842.30
04/22/14	PJR	Meeting with M. Reiser regarding outstanding issues on Dykema, KCC and Foley invoices.	0.20	419.00	83.80
04/22/14	MSR	Meeting with P. Roberts re: Dykema invoices (.4); Draft email to R. Fishman re: status report (.4)	0.80	267.00	213.60
04/23/14	IB	Review Milliman response to December 2013 preliminary report (.2); email to J. Budin requesting clarification/confirmation on clerical issue raised (.2).review email response from J. Budin (.1).	0.50	434.00	217.00
04/23/14	IB	Finalize Miller Buckfire January 2014 Preliminary Report and Spreadsheet and send to R. Fishman.	0.30	434.00	130.20
04/23/14	IB	Review D. Doyle spreadsheet for Dentons January 2014 invoice (.9); discuss comments with D. Doyle (.1).	1.00	434.00	434.00
04/23/14	IB	Review D. Doyle (.1) and J. Castillo (.1) emails re: recalculation of media time in October 2013 invoice and agreed reduction.	0.20	434.00	86.80
04/23/14	IB	Review D. Doyle spreadsheet for Brooks Wilkins January 2014 invoice.	0.30	434.00	130.20
04/23/14	GEG	Office conference with M. Reiser regarding status of Pepper Hamilton November report and December resolution comments (.1); review Pepper Hamilton December invoice resolution comments (.3) and email correspondence with M. Reiser regarding same (.1); review and comment on Pepper Hamilton January invoice (.8) and email correspondence with M. Reiser regarding same (.1); email correspondence with A. Hudson regarding status of Miller Canfield November and December invoice review and reporting (.1); review email from J. Ellman (Jones Day) with verifications for December invoices of Miller Canfield, Pepper Hamilton and Conway MacKenzie (.2)	1.70	347.00	589.90

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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Date	Atty	Description	Hours	Rate	Amount
04/23/14	PJR	Continue review of EY January invoice (1.6); review City verification forms for December (.1).	1.70	419.00	712.30
04/23/14	DRD	Multiple conferences with I. Bodenstein regarding Dentons expenses and fees for January 2014 (.2); confer with I. Bodenstein regarding Brooks Wilkins fees and expenses for January 2014 (.1); review Brooks Wilkins January 2014 invoice (1.7); edit Dentons January 2014 preliminary report (.1)	2.10	267.00	560.70
04/24/14	AH	Review January invoices for Kilpatrick, Milliman and Segal consulting and make comments (1.7); draft final November report excerpt for Kilpatrick, Segal Consulting, draft final December report excerpt for Kilpatrick, Segal Consulting and Milliman, draft January preliminary reports for Kilpatrick, Segal, draft resolution comments for Mc's December Invoice (4.0).	5.70	248.00	1,413.60
04/24/14	DRD	Revise Dentons (.6) and Brooks Wilkins (.1) preliminary report for January 2014; review Lazard invoice for January 2014 (.4).	1.10	267.00	293.70
04/25/14	AH	Continue drafting Second Interim Fee Application.	0.90	248.00	223.20
04/27/14	IB	Revise A. Hudson drafts of Milliman December 2013 final report excerpt (.2) and January 2014 Preliminary Report (.2).	0.40	434.00	173.60
04/27/14	IB	Review and revise A. Hudson draft of Kilpatrick December 2013 final report excerpt (.2) and January 2014 Preliminary Report (.2).	0.40	434.00	173.60
04/28/14	IB	Revise Milliman December 2013 final report insert and January 2014 Preliminary Report drafts.	0.30	434.00	130.20
04/28/14	IB	Revise Kilpatrick November 2013 and December 2013 final report insert and January 2014 Preliminary Report	0.30	434.00	130.20
04/28/14	AH	Revising final report excerpts and preliminary reports for Milliman and Kilpatrick.	0.80	248.00	198.40
04/28/14	GEG	Email correspondence with R. Fishman and M. Reiser regarding resolution comments for Pepper Hamilton December invoice (.1); review draft resolution comments for Miller Canfield December invoice (.5) and email correspondence with A. Hudson regarding same (.1)	0.70	347.00	242.90
04/28/14	MSR	Review Pepper Hamilton's responses to preliminary report and draft resolution comments.	0.70	267.00	186.90
04/29/14	IB	Review S. Kaminski email re: need to revise invoice (.1) and discuss with A. Hudson (.1)	0.20	434.00	86.80
04/29/14	AH	Review Mc's revised November invoice to ensure made all of Fee Examiner's requested revisions (.5); email consolidated resolution comments to MC and correspondence with G. Gouveia re status of Mc's review and outstanding items (.2).	0.70	248.00	173.60
04/29/14	GEG	Review email and draft resolution comments for Conway MacKenzie December invoice and incorporate comments to same (.9); email correspondence with M. Hausman (Conway) regarding resolution discussions for Conway December invoice (.2); email correspondence with M. Reiser and A. Hudson regarding status of December resolution comments for Pepper Hamilton and Conway	1.20	347.00	416.40

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Date	Atty	Description	Hours	Rate	Amount
		MacKenzie (.1)			
04/29/14	PJR	Brief review of Foley invoice for March.	0.10	419.00	41.90
04/29/14	PJR	Brief review of redline of Third Amended Plan.	0.30	419.00	125.70
04/29/14	DRD	Prepare preliminary reports for January 2014 for Jones Day (1.2); Dentons (.2); Brooks Wilkins (.2) and Lazard (.2).	1.80	267.00	480.60
04/29/14	PJR	Brief review of KCC invoices for January and February.	0.20	419.00	83.80
04/29/14	PJR	Draft and edit final monthly reports on EY for October, November and December 2013.	2.20	419.00	921.80
04/30/14	IB	Email to A. Hudson re: redacted Miller Buckfire invoices for Oct-Dec. 2013.	0.20	434.00	86.80
04/30/14	AH	Complete drafting 2nd interim fee application (5.9); discussion with P. Roberts re 2nd interim fee app (.2).	6.10	248.00	1,512.80
04/30/14	PJR	Review and analyze EY July-September revised invoices to verify consistency with agreed resolution discussions regarding same (2.3); begin drafting monthly report inserts for EY July-September invoices (1.7); exchange e-mails with W. Flick (EY atty) regarding September revised invoice (.3); exchange e-mails with M. McMickle on same (.1).	4.40	419.00	1,843.60
04/30/14	PJR	Initial review of KCC January and February invoices and e-mail from M. McMickle on same and related issues (.2); review e-mail correspondence from KCC regarding November and December invoices and related issues (.2); confer with M. Reiser on same (.2).	0.60	419.00	251.40
04/30/14	DRD	Continue review of Jones Day invoice for January 2014.	2.50	267.00	667.50
04/30/14	PJR	Begin review of revised Dykema invoices for July to November (.5); exchange e-mails with R. Fishman on same (.2).	0.70	419.00	293.30
04/30/14	PJR	Review and revise draft of 4Q 2013 Fee Examiner Fee Application (.3); confer with A. Hudson on same (.1).	0.40	419.00	167.60
04/30/14	GEG	Email correspondence and phone call with A. Hudson regarding modification of Miller Canfield fee arrangement	0.20	347.00	69.40
04/30/14	MSR	Review final reports for November and December services (.7); Compile final redacted invoices for A. Hudson (.7)	1.40	267.00	373.80
Total Fees			146.30		46,619.40

Disbursements

Date	Description	Hours	Rate	Amount
03/04/14	Photocopy; January invoice for binder and binder index (KXJ)	108	@ 0.10	10.80
03/07/14	Conference Call; (RMF); AT&T TeleConference Services			35.31
03/10/14	Photocopy; Updated binder index; Pepper Hamilton and Conway MacKenzie Invoices (KXJ)	274	@ 0.10	27.40
03/11/14	Conference Call; AT&T TeleConference Services			11.07
03/14/14	Conference Call; (DRD); AT&T TeleConference Services			10.73
03/19/14	Conference Call; (PJR); AT&T TeleConference Services			5.68

Shaw Fishman Glantz & Towbin LLC

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Re: Chapter 9 case

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Date	Description		Amount
03/28/14	Photocopy; Expense Detail; Billing Analysis; Fee Statement (KXJ)	193 @ 0.10	19.30
04/07/14	Photocopy; Preliminary report for binder (KXJ)	14 @ 0.10	1.40
04/15/14	Photocopy; Canfield 2014 Invoice; Binder Index (KXJ)	132 @ 0.10	13.20
04/30/14	Pacer Research; Pacer online research for April 2014		56.40

Total Disbursements 191.29

Total Fees and Disbursements 46,810.69

Total Current Charges 46,810.69

Balance Forward 117,293.78

Total Amount Due 164,104.47

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 14684
May 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 5/31/2014

Please include Invoice Number with Payment

Previous Balance		164,104.47
Payments		-38,017.20
Balance Forward		126,087.27
Current Fees	46,215.10	
Current Disbursements	96.77	
Total Current Charges		46,311.87
Total Due		172,399.14

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	38,017.20	6,686.68
03/31/14	14117	40,290.80	0.00	40,290.80
04/30/14	14291	46,810.69	0.00	46,810.69
Totals		343,963.69	217,876.42	126,087.27

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. 10661-001 - RMF
Re: Chapter 9 case

May 31, 2014
Invoice 14684

Fees					
Date	Atty	Description	Hours	Rate	Amount
05/01/14	PJR	Telephone conference with S. Toby of Dykema Gossett regarding Dykema invoices and related fee matters (.3); further review and analysis of revised Dykema invoices for July through December (1.6); exchange e-mails with J. Chang (Dykema) regarding necessary revisions (.6).	2.50	419.00	1,047.50
05/01/14	PJR	Review EY December resolution comments and spreadsheet (.7); telephone conference with W. Flick on same (.2); follow up e-mail exchange with W. Flick on same (.4).	1.30	419.00	544.70
05/01/14	GEG	Review email with revised and redacted December invoice from J. Kusch (Pepper Hamilton)	0.20	347.00	69.40
05/01/14	DRD	Communications with Lazard (.3), Brooks Wilkins (.2), Jones Day (.2), and Dentons (.2) regarding information needed for final report; draft final report inserts for Jones Day for November 2013 and December 2013 (1.7); draft final report inserts for Dentons for October 2013 and November 2013 (2.6)	5.20	267.00	1,388.40
05/02/14	IB	Review response and revised invoice for Miller Buckfire December 2013 preliminary report (.6); prepare final report insert (.3); review draft insert (.1).	1.00	434.00	434.00
05/02/14	PJR	Exchange e-mails with W. Flick (LW) regarding EY September final invoice.	0.20	419.00	83.80
05/02/14	PJR	Review and revise final monthly reports for Segal for November and December (.3); review Segal January preliminary report and spreadsheet (.3); e-mails to A. Hudson on same (.2).	0.80	419.00	335.20
05/02/14	PJR	Review and revise updated Dykema invoices for July through December (.5); exchange e-mails with J. Chang on same (.2); draft and edit final monthly reports on Dykema for July-December (1.6).	2.30	419.00	963.70
05/02/14	GEG	Phone call with Stacy Fox (Deputy Emergency Manager) regarding Miller Canfield fee arrangement	0.10	347.00	34.70
05/02/14	PJR	Review and revise Fee Examiner 4Q 2013 Fee Application.	0.80	419.00	335.20
05/02/14	DRD	Communications with Lazard regarding redacted invoices (.1); memorandum communication to R. Fishman regarding status of preliminary reports for January 2014 and 2d quarter 2013 final reports (.8); review and revise Dentons final report inserts (.3); prepare and revise Lazard final report inserts (.4); review and revise Dentons, Jones Day, Brooks Wilkins and Lazard preliminary reports for January 2014 (.6)	2.20	267.00	587.40
05/02/14	MSR	Draft final monthly statements for Pepper Hamilton, KCC, Foley, and Ottenwess.	2.70	267.00	720.90

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May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
05/03/14	GEG	Review email and revised December invoice from M. Hausman (Conway) (.1) and follow up email correspondence with R. Fishman and M. McMickle regarding same (.1); email correspondence with A. Hudson regarding Miller Canfield revised December invoice and preparation of December monthly report excerpt (.1)	0.30	347.00	104.10
05/04/14	AH	Draft November and December final report excerpts for Miller Canfield (1.0); revise second interim fee application and draft notice, proposed order and certificates of service (.9).	1.90	248.00	471.20
05/04/14	GEG	Review and edit Miller Canfield November and December final monthly report excerpts, including review of email correspondence regarding Miller Canfield modified fee arrangement and resolution of court appearance time (.8) and email correspondence with A. Hudson regarding same (.2); draft Conway MacKenzie November and December final monthly report excerpts (1.0) and email correspondence with R. Fishman and M. McMickle regarding same (.2); email correspondence with R. Fishman regarding status of January preliminary reports (.1); review and edit draft Miller Canfield section of October monthly report and email correspondence with A. Hudson regarding same (.3); review and edit spreadsheet for Miller Canfield January invoice (.8) and email correspondence with A. Hudson regarding same (.2); email correspondence with M. Reiser regarding Pepper Hamilton preliminary report and review spreadsheet (.1)	3.70	347.00	1,283.90
05/04/14	PJR	Exchange e-mails with R. Fishman on EY and Dykema report issues.	0.20	419.00	83.80
05/04/14	PJR	Review final 4Q monthly reports for Foley and KCC and M. Reiser emails on same.	0.20	419.00	83.80
05/05/14	IB	Review and revise draft insert for Milliman November 2013 final report	0.20	434.00	86.80
05/05/14	IB	Review responses and revised invoices and spreadsheets for November and December 20143 Preliminary Reports from Brooks Wilkins.	0.80	434.00	347.20
05/05/14	IB	Phone call with M. Wilkins and D. Doyle re: Brooks Wilkins responses to November and December 2013 Preliminary Reports.	0.50	434.00	217.00
05/05/14	IB	Revise final report draft inserts for Dentons October/November 2013 and Brooks Wilkins October/November/December 2013.	0.70	434.00	303.80
05/05/14	AH	Draft Milliman final November report, locating and sending final invoices of all Professionals for printing and creating of Quarterly Report exhibits, drafting summary charts for Professionals' billed amounts for use in Second Quarterly Report (3.0); compiling exhibits for Quarterly Report (.5); revising consolidated comments for review of Miller Canfield invoice and drafting preliminary report (.4); updating fee application in accordance with comments from R. Fishman (.3).	4.20	248.00	1,041.60
05/05/14	PJR	Confer with and exchange e-mails with A. Hudson regarding Fee Examiner Quarterly Fee Application and associated issues (.3); review current drafts of same (.4).	0.70	419.00	293.30

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
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 Re: Chapter 9 case

May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
05/05/14	PJR	Review and analysis of EY January invoice.	3.70	419.00	1,550.30
05/05/14	DRD	Revise Jones Day inserts for preliminary reports (.7); prepare for (.3) and conduct call (.4) with M. Wilkins regarding Brooks Wilkins invoices for November and December 2013; draft and revise Brooks Wilkins invoices for October through December 2013 (1.8); revise Dentons invoices (.3); confer with Lazard regarding redaction issues (.2) and confer with R. Fishman regarding status of case (.1).	3.80	267.00	1,014.60
05/05/14	GEG	Review and comment on Conway MacKenzie January invoice review spreadsheet (1.3); email correspondence with M. McMickle regarding December invoice resolution discussions (.1)	1.40	347.00	485.80
05/06/14	IB	Complete revision to Dentons, Brooks Wilkins final report inserts (.3) and review changes with D. Doyle (.1)	0.40	434.00	173.60
05/06/14	IB	Review R. Fishman drafts of October, November & December 2013 final reports (.5); meet with R. Fishman to review suggested changes (.1)	0.60	434.00	260.40
05/06/14	AH	Revising November/December final reports to include information on professionals that submitted invoices in timely fashion (.7); consolidating late revised invoice submissions, printing and adding to final report exhibits (.2); discussion with J. Hampton re filing size and preparing exhibits for second quarterly report (.1); continue compiling exhibits for Quarterly Reports (.4); finalizing second fee application exhibits (.5); double checking calculations and report summaries for Second Quarterly Report (1.3); adding up reductions over application period for use in second fee application (.3); updating Second Quarterly Report summaries for total fees billed since Petition Date (.6).	4.10	248.00	1,016.80
05/06/14	PJR	Exchange e-mails with W. Flick on outstanding EY issues.	0.30	419.00	125.70
05/06/14	PJR	Confer with R. Fishman regarding 4Q 2013 final monthly reports and related issues (.5); review and revise drafts of October, November and December monthly reports (1.9); confer with A. Hudson regarding completion on 4Q 2013 Quarterly Report and related issues (.6); review and revise Quarterly Report and coordinate associated attachments (2.9).	5.90	419.00	2,472.10
05/06/14	PJR	Review draft December final report on KCC (.1); exchange e-mails with M. Reiser on same (.1).	0.20	419.00	83.80
05/06/14	PJR	Brief review of Segal March invoice (.1); review and consider letter of J. Ellman (Jones Day) regarding City objections to Segal bill (.2); exchange e-mails with A. Hudson on same (.1).	0.40	419.00	167.60
05/06/14	PJR	Review revised drafts of Fee Examiner quarterly fee application and related notice, proposed order and Certificate of Service (.7); exchange e-mails with A. Hudson on same (.2).	0.90	419.00	377.10
05/06/14	DRD	Revise Dentons (.6) and Brooks Wilkins (.8) inserts for final report for November-December 2013; communications with R. Fishman and I. Bodenstein regarding same (.3); communications with Lazard regarding invoices (.1); final review and revision of all final reports	3.40	267.00	907.80

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
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May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
		inserts for Jones Day, Dentons, Brooks Wilkins, and Lazard (1.6).			
05/06/14	GEG	Review email and Conway billing analysis from M. Hausman	0.20	347.00	69.40
05/07/14	PJR	Exchange e-mails with R. Fishman regarding EY and Dykema January preliminary reports (.2); follow up conference with R. Fishman on same (.1).	0.30	419.00	125.70
05/08/14	IB	Email to R. Fishman re: Milliman response to our request for further information for time entries of less than 1 hour total for the month for a professional.	0.20	434.00	86.80
05/08/14	GEG	Continue review of Conway MacKenzie January invoice and edits to review spreadsheet	1.30	347.00	451.10
05/08/14	PJR	Brief review of EY responses to Fee Examiner report comments for 4Q 2013 (.2); exchange e-mails with W. Flick on same (.1).	0.30	419.00	125.70
05/08/14	MSR	Review January Invoices of Pepper Hamilton, KCC, and Ottenwess and prepare preliminary reports.	4.60	267.00	1,228.20
05/09/14	GEG	Review City joinder in DWSD motion to clarify fee review order (.1) and email correspondence with R. Fishman regarding same (.1); complete review of Conway MacKenzie January invoice and edits to review spreadsheet (1.5); draft preliminary report for Conway MacKenzie January invoice (.3) and email correspondence with R. Fishman regarding same (.1)	2.10	347.00	728.70
05/09/14	PJR	Review EY responses to Fee Examiner narrative inquiries for October, November, December (.3); telephone conference with W. Flick regarding same and redaction issues (.2).	0.50	419.00	209.50
05/10/14	GEG	Follow up email correspondence with R. Fishman regarding additional comments to possibly raise in Conway January preliminary report	0.20	347.00	69.40
05/12/14	IB	Review R. Fishman revised draft of Milliman January 2014 Preliminary Report (.2); phone call with R. Fishman re; okay to file (.1)	0.30	434.00	130.20
05/12/14	PJR	E-mail to J. Chang re.Dykema January invoice.	0.10	419.00	41.90
05/12/14	PJR	Continued review and analysis of EY January invoice.	2.90	419.00	1,215.10
05/12/14	DRD	Communication with P. Roberts regarding reasonableness standard for amount of time spent comply with Fee Review Order.	0.10	267.00	26.70
05/12/14	PJR	Confer with A. Hudson regarding corrections to Second Quarterly Report.	0.10	419.00	41.90
05/12/14	MSR	Review KCC January invoices.	1.90	267.00	507.30
05/13/14	GEG	Email correspondence with M. McMickle regarding incorporation of R. Fishman comments into Conway January invoice review spreadsheet and preliminary report and related issues (.1); revise preliminary report for Conway January invoice per R. Fishman comments (.2) and email correspondence with R. Fishman regarding same (.1)	0.40	347.00	138.80
05/13/14	DRD	Communications with J. Ellman (Jones Day) and R. Fishman regarding use of certain invoice categories.	0.20	267.00	53.40

Shaw Fishman Glantz & Towbin LLC

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

May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
05/13/14	PJR	Finish review and analysis of EY January invoice (1.4); draft and edit preliminary report on EY January report and edit associated spreadsheet (2.1); exchange e-mails with R. Fishman and M. McMickle on same (.4).	3.90	419.00	1,634.10
05/13/14	MSR	Review Pepper Hamilton invoices and discuss with G. Gouveia.	1.50	267.00	400.50
05/14/14	DRD	Confer with R. Fishman regarding Jones Day expenses for February 2014.	0.10	267.00	26.70
05/14/14	PJR	Review Dykema January invoice.	0.20	419.00	83.80
05/14/14	MSR	Review Dykema invoices.	0.90	267.00	240.30
05/15/14	PJR	Review S. Wohl response to Jones Day letter regarding Segal fees.	0.30	419.00	125.70
05/15/14	GEG	Review R. Fishman email transmitting preliminary report for Conway January invoice and calendar deadline for resolution discussions	0.10	347.00	34.70
05/15/14	DRD	Communications with M. Wilkins regarding April 2014 invoice.	0.20	267.00	53.40
05/15/14	PJR	Review and analyze KCC January invoice (1.1); confer with M. Reiser on same (.1); review draft preliminary report on same (.1).	1.30	419.00	544.70
05/15/14	MSR	Draft resolution comments for Pepper Hamilton.	1.20	267.00	320.40
05/16/14	PJR	Review and analyze Dykema January invoice (.6); draft preliminary report and spreadsheet on same (.5); exchange e-mails with M. Reiser and R. Fishman on same (.2); edits to report and spreadsheet (.3).	1.60	419.00	670.40
05/16/14	GEG	Email correspondence with R. Fishman regarding status of preliminary reports and review spreadsheets for Conway, Miller Canfield and Pepper Hamilton February invoices	0.10	347.00	34.70
05/19/14	PJR	Exchange e-mails with M. McMickle regarding EY 4Q 2013 issues (.3); begin review and analysis of February EY invoice (.6);	0.90	419.00	377.10
05/20/14	IB	Review Miller Buckfire February 2014 invoice and expense spreadsheet (.8); prepare Preliminary Report and revised spreadsheet to send (.4).	1.20	434.00	520.80
05/20/14	AH	Review Miller Canfield January Invoice and draft spreadsheet of comments.	6.00	248.00	1,488.00
05/20/14	PJR	Review revised Dykema January invoice and verify changes in accordance with preliminary report (.3); e-mail to R. Fishman on same (.1).	0.40	419.00	167.60
05/20/14	PJR	Exchange e-mails with S. Kapila and M. McMickle regarding March invoices (.1); draft and edit Fee Examiner Monthly Invoice for March (.6).	0.70	419.00	293.30
05/20/14	GEG	Review and comment on Miller Canfield February invoice and incorporate revisions to review spreadsheet	0.70	347.00	242.90
05/20/14	PJR	Review Segal response to January preliminary report.	0.30	419.00	125.70
05/21/14	PJR	Exchange e-mails with M. McMickle regarding Kapila March invoice and review same (.1); exchange e-mails with R. Fishman on same (.1); review follow up email correspondence between R. Fishman and S. Kapila on same (.1).	0.30	419.00	125.70

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
 I.D. 10661-001 - RMF
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May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
05/22/14	IB	Review Milliman February 2014 invoice (.3); revise A. Hudson draft of Preliminary Report (.2).	0.50	434.00	217.00
05/22/14	IB	Review Kilpatrick February 2014 invoice and spreadsheet (.3); revise A. Hudson draft of Preliminary Report (.2)	0.50	434.00	217.00
05/22/14	AH	Reviewing February invoices and drafting preliminary reports (1.1); correspondence with S. Wohl re Segal February Invoice (.1).	1.20	248.00	297.60
05/22/14	GEG	Email correspondence with A. Hudson regarding status of Miller Canfield response to January preliminary report and related follow up (.1); email correspondence with M. Reiser regarding status of Pepper Hamilton response to January preliminary report and related follow up (.1).	0.20	347.00	69.40
05/22/14	PJR	Edits to Fee Examiner March Monthly Invoice.	0.40	419.00	167.60
05/22/14	PJR	Review email correspondence with S. Wohl regarding Segal February invoice.	0.10	419.00	41.90
05/22/14	PJR	Exchange emails with W. Flick regarding EY matters.	0.10	419.00	41.90
05/23/14	AH	Revising February preliminary reports and sending to R. Fishman.	0.50	248.00	124.00
05/23/14	GEG	Review Jeff Ellman (City) email and attached City verifications approving January monthly invoices of Conway, Miller Canfield and Pepper Hamilton	0.10	347.00	34.70
05/23/14	PJR	Telephone conference with W. Flick regarding EY invoice issues (.2); e-mail to M. McMickle on same (.1).	0.30	419.00	125.70
05/23/14	MSR	Review February Invoices for Pepper Hamilton, KCC, and Foley.	4.40	267.00	1,174.80
05/24/14	GEG	Complete review and editing to Miller Canfield February invoice review spreadsheet (1.5); email to A. Hudson regarding same and preparation of preliminary report (.1)	1.60	347.00	555.20
05/25/14	GEG	Review and edit review spreadsheet for Conway February invoice (2.4); email correspondence with R. Fishman regarding status of February preliminary report materials for Conway, Miller Canfield and Pepper Hamilton (.1)	2.50	347.00	867.50
05/26/14	GEG	Complete review and edits to review spreadsheet for Conway February invoice (3.1); draft preliminary report for Conway February invoice (.3); email to R. Fishman regarding same (.1)	3.50	347.00	1,214.50
05/27/14	IB	Review Denton's spreadsheet for February 2014 Preliminary Report	0.40	434.00	173.60
05/27/14	AH	Drafting preliminary report for Miller Canfield's February invoice.	0.30	248.00	74.40
05/27/14	GEG	Review and edit draft preliminary report for Miller Canfield February invoice (.2) and email correspondence with A. Hudson regarding same (.1); review R. Fishman email transmitting Conway February preliminary report and calendar deadline to complete resolution discussions (.1); email correspondence with M. Reiser regarding status of Pepper Hamilton February invoice review spreadsheet (.1)	0.50	347.00	173.50
05/27/14	PJR	Exchange e-mails with M. McMickle on missing March invoices.	0.10	419.00	41.90
05/27/14	PJR	Brief review of Segal March invoice and M. McMickle email on expense issues associated with same.	0.10	419.00	41.90

Shaw Fishman Glantz & Towbin LLC

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

May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
05/27/14	DRD	Prepare Jones Day preliminary report for February 2014 invoice (3.1); review Dentons February 2014 invoice (3.3); review Brooks Wilkins February 2014 invoice (.9).	7.30	267.00	1,949.10
05/27/14	PJR	Review and analyze Dykema February invoice (.4); draft and edit preliminary report and spreadsheet on same (.5).	0.90	419.00	377.10
05/27/14	MSR	Review invoices for Pepper Hamilton, KCC, and Ottenwess for February and draft Preliminary Reports.	3.10	267.00	827.70
05/28/14	IB	Review Brooks Wilkins (.4) and Dentons (revised) (.3) February 2014 preliminary reports; Phone call with D. Doyle to discuss additional revisions prior to sending (.2).	0.90	434.00	390.60
05/28/14	AH	Drafting resolution comments for Miller Canfield's January Invoice.	0.70	248.00	173.60
05/28/14	GEG	Email correspondence with M. Hausman (Conway) regarding status of response to January preliminary report and availability for conference call tomorrow (.2); email correspondence with A. Hudson regarding status of resolution discussions for Miller Canfield January invoice (.1) and review draft resolution comments spreadsheet (.3); review Conway response to January preliminary report (.2) and email correspondence with M. McMickle regarding same (.1)	0.90	347.00	312.30
05/28/14	PJR	Review emails from M. McMickle on Segal invoices.	0.10	419.00	41.90
05/28/14	PJR	Review and analysis of KCC February invoice (1.4); confer with M. Reiser on same (.1)	1.50	419.00	628.50
05/28/14	DRD	Revise February 2014 preliminary report for Dentons (1.5), Brooks Wilkins (.9), and review February 2014 invoice of Lazard (.2) and create preliminary report (.2).	2.80	267.00	747.60
05/28/14	PJR	Edits to Dykema report (.1); email to R. Fishman on same (.1).	0.20	419.00	83.80
05/29/14	GEG	Confer with M. Reiser regarding status of resolution discussions for Pepper Hamilton January invoice (.1); email correspondence with M. Hausman (Conway) and M. McMickle (Kapila) regarding call today to discuss Conway response to January preliminary report (.1); email correspondence with M. McMickle regarding analysis of Conway response to January preliminary report (.1); review Conway responses and draft resolution comments for Conway January review spreadsheet (.5); follow up email correspondence with M. McMickle regarding same (.1); phone call with M. McMickle in preparation for call with M. Hausman and C. Moore of Conway (.2); conference call with M. McMickle, M. Hausman and C. Moore of Conway regarding January resolution discussions (.5) and follow up call to discuss outcome of call and next steps towards completion of resolution discussions (.1)	1.70	347.00	589.90
05/29/14	PJR	Review revised draft of KCC February prelim report.	0.20	419.00	83.80
05/29/14	PJR	Review draft order modifying Fee Review Order in connection with US Bank professionals and review affected provisions of Fee Review Order (.5); confer with R. Fishman on same (.3); review revisions to same (.2); exchange e-mails with R. Fishman on same	1.10	419.00	460.90

Shaw Fishman Glantz & Towbin LLC

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

May 31, 2014
 Invoice 14684

Date	Atty	Description	Hours	Rate	Amount
		(.1).			
05/29/14	MSR	Draft preliminary report for Ottenwess and Foley February invoice.	0.70	267.00	186.90
05/30/14	GEG	Review M. Hausman email with Conway responses to questions raised about expenses in January invoice (.1); follow up email correspondence with M. McMickle regarding same and completion of resolution discussions (.1); review R. Fishman transmittal email regarding Miller Canfield February preliminary report and calendar deadline to complete resolutions discussions (.1); email to R. Fishman regarding resolution of Conway preliminary report including communications with Conway regarding same (.3)	0.60	347.00	208.20
05/30/14	PJR	Review order clarifying fee review order re US Bank professionals (.1); email to Fee Examiner team on same (.1); exchange emails with M. McMickle regarding EY invoices (.2).	0.40	419.00	167.60
05/30/14	DRD	Communications with R. Fishman regarding Lazard invoice.	0.10	267.00	26.70
05/30/14	PJR	Continued review and analysis of EY February invoice and edits to preliminary spreadsheet on same.	2.30	419.00	963.70
05/31/14	PJR	Brief review of Segal April invoice.	0.20	419.00	83.80
Total Fees			138.40		46,215.10

Disbursements

Date	Description	Amount
04/04/14	Conference Call; (DRD); AT&T TeleConference Services	3.37
04/16/14	Photocopy; Pepper Hamilton - Summary of work performed for October 2013 (K. Janecki)	68 @ 0.10 = 6.80
04/25/14	Photocopy; Jones Day January 2014 Report and Invoice review; Invoice (KXJ)	455 @ 0.10 = 45.50
05/05/14	Photocopy; February invoice for Binder (KXJ)	126 @ 0.10 = 12.60
05/06/14	Photocopy; Examiner's Motions (BAH)	60 @ 0.10 = 6.00
05/31/14	Pacer Research; Document Needed; Notice (KXJ) (PJR)	22.50
Total Disbursements		96.77

Total Fees and Disbursements	46,311.87
Total Current Charges	46,311.87
Balance Forward	126,087.27
Total Amount Due	172,399.14

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 14951
June 30, 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 6/30/2014

Please include Invoice Number with Payment

Previous Balance		172,399.14
Payments		-34,257.58
Balance Forward		138,141.56
Current Fees	22,786.20	
Current Disbursements	10.00	
Total Current Charges		22,796.20
Total Due		160,937.76

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	38,017.20	6,686.68
03/31/14	14117	40,290.80	34,257.58	6,033.22
04/30/14	14291	46,810.69	0.00	46,810.69
05/31/14	14684	46,311.87	0.00	46,311.87
Totals		390,275.56	252,134.00	138,141.56

SHAW FISHMAN GLANTZ & TOWBIN LLC

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Chicago, IL 60654
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Fed Tax ID: 36-3844420

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

June 30, 2014
Invoice 14951

Fees					
Date	Atty	Description	Hours	Rate	Amount
06/02/14	IB	Review Milliman response to January 2014 Preliminary Report (.2); email to J. Budin re: okay to revise invoice (.1).	0.30	434.00	130.20
06/02/14	MSR	Review February invoices for KCC.	1.50	267.00	400.50
06/02/14	PJR	Review EY response to January Preliminary Report and W. Flick email on same.	0.20	419.00	83.80
06/02/14	GEG	Review email and April invoice from J. Owen of Pepper Hamilton	0.10	347.00	34.70
06/02/14	PJR	Continue analysis and assessment of EY February invoice (4.3); draft and edit form of Preliminary Report on February invoice (.9); email to R. Fishman on same (.2).	5.40	419.00	2,262.60
06/04/14	PJR	Review and analyze Segal February invoices and spreadsheet (.9); review Segal engagement letter in connection with insurance matter (.4); confer with A. Hudson on same (.1).	1.40	419.00	586.60
06/04/14	DRD	Communication with M. McMickle regarding Lazard invoices.	0.10	267.00	26.70
06/05/14	AH	Review Segal Feb. invoice (.5); discuss Segal Feb. invoice with P. Roberts (.2); draft Preliminary Report and spreadsheet for Segal Feb. invoice (.5); revise Preliminary Report in accordance with comments from R. Fishman and P. Roberts (.4).	1.60	248.00	396.80
06/05/14	PJR	Meeting with A. Hudson regarding Segal February invoice and related issues (.2); review draft report on Segal (.2); exchange follow up emails with A. Hudson and R. Fishman on same (.3).	0.70	419.00	293.30
06/05/14	PJR	Draft and edit Certificate of Non Response re Second Interim Fee Application (.4); review docket to confirm absence of objections (.2).	0.60	419.00	251.40
06/06/14	PJR	Review and consider KCC response to January Preliminary Report (.2); exchange e-mails with M. Reiser on same (.1).	0.30	419.00	125.70
06/06/14	PJR	Brief review of Dykema February invoice (.1); brief review of Dykema March invoice (.1).	0.20	419.00	83.80
06/07/14	PJR	Review Order Allowing Fee Examiner Second Interim Fee App as entered by Court.	0.10	419.00	41.90
06/07/14	GEG	Email correspondence with M. Reiser regarding status of Pepper Hamilton January invoice and resolution discussions (.1); email correspondence with A. Hudson regarding status of Miller Canfield January invoice resolution discussions and revised January invoice (.1)	0.20	347.00	69.40
06/09/14	IB	Prepare draft of January 2014 final report (.5); email to S. Marken re: missing information (.1); review response from S. Marken (.1); finalize report (.2).	0.90	434.00	390.60
06/09/14	GEG	Email correspondence with M. Hausman (Conway) regarding resolution comments for Conway's January invoice and status of	0.80	347.00	277.60

Shaw Fishman Glantz & Towbin LLC

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

June 30, 2014
 Invoice 14951

Date	Atty	Description	Hours	Rate	Amount
		Conway response to Fee Examiner's February Preliminary Report (.2); review Conway's responses to February Preliminary Report and M. McMickle proposed resolution comments (.5); email correspondence with R. Fishman regarding proposed resolution of Conway February Preliminary Report (.1)			
06/09/14	PJR	Exchange e-mails with M. McMickle regarding EY March invoice (.1); brief review of draft report spreadsheet on same (.2).	0.30	419.00	125.70
06/10/14	IB	Email with M. Wilkins re: February 2104 Preliminary Report.	0.10	434.00	43.40
06/10/14	IB	Review Denton's response to February 2014 Preliminary Report.	0.40	434.00	173.60
06/10/14	IB	Review Brooks Wilkins response to February 2014 Preliminary Report.	0.20	434.00	86.80
06/10/14	IB	Review Brooks Wilkins response to January 2014 Preliminary Report.	0.20	434.00	86.80
06/10/14	PJR	Brief review of EY corrected invoices for 3Q 2013 and related issues (.4); exchange emails with W. Flick on same (.2); exchange emails with M. McMickle on same (.3).	0.90	419.00	377.10
06/10/14	DRD	Prepare insert for Brooks Wilkins final report for January 2014.	1.00	267.00	267.00
06/11/14	IB	Email to J. Budin re: Milliman January 2014 final report insert.	0.10	434.00	43.40
06/11/14	MSR	Work through resolution comments for Pepper Hamilton's invoices.	0.70	267.00	186.90
06/11/14	GEG	Office conference with R. Fishman regarding status of Conway February resolution discussions	0.10	347.00	34.70
06/11/14	DRD	Prepare final reports for Brooks Wilkins, Dentons and Jones Day for January 2014 (3.1) and communicate with S. Alberts and J. Castillo (Dentons) regarding Dentons January 2014 invoice (.2).	3.30	267.00	881.10
06/13/14	IB	Prepare for (.3) and phone conference with M. Wilkins (.3) re: resolution discussions on January and February Brooks Wilkins Preliminary Reports.	0.60	434.00	260.40
06/13/14	AH	Begin reviewing March Invoice of Miller Canfield.	2.30	248.00	570.40
06/13/14	GEG	Email correspondence with R. Fishman regarding approval of resolution comments for Conway February invoice	0.10	347.00	34.70
06/16/14	PJR	Review KCC response to February Preliminary Report.	0.10	419.00	41.90
06/16/14	DRD	Draft and revise January 2014 final report inserts for Jones Day (1.1); Dentons (.8); Brooks Wilkins (.3); and Lazard (.3).	2.50	267.00	667.50
06/17/14	IB	Review and revise Brooks Wilkins January 2014 final report insert.	0.10	434.00	43.40
06/17/14	IB	Review and revise Dentons December 2013 final report insert.	0.20	434.00	86.80
06/17/14	IB	Review Dentons response to January 2014 Preliminary Report (.3); revise draft of final report insert (.1)	0.40	434.00	173.60
06/17/14	AH	Complete review of Miller Canfield March invoice and draft review comments (3.6); draft resolution comments for Miller Canfield's February Invoice (.7)	4.30	248.00	1,066.40
06/17/14	PJR	Review US Bank task categories and related email from R. Fishman.	0.10	419.00	41.90
06/17/14	PJR	Brief review of EY responses to February report (.2); exchange e-	0.40	419.00	167.60

Shaw Fishman Glantz & Towbin LLC

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

June 30, 2014
 Invoice 14951

Date	Atty	Description	Hours	Rate	Amount
		mails with W. Flick on same (.1); email to M. McMickle on same (.1).			
06/17/14	PJR	Exchange emails with R. Fishman regarding Kapila invoice.	0.10	419.00	41.90
06/17/14	DRD	Review and revise final report insert for Dentons January 2014 invoice based on edits by I. Bodenstein (.4) and communications with R. Fishman regarding same (.1).	0.50	267.00	133.50
06/18/14	IB	Revise A. Hudson draft of Millman March 2014 Preliminary Report and send to R. Fishman.	0.20	434.00	86.80
06/18/14	IB	Revise A. Hudson draft of Kilpatrick March 2014 Preliminary Report and send to R. Fishman.	0.30	434.00	130.20
06/18/14	AH	Review professional invoices and draft March Preliminary Reports.	2.10	248.00	520.80
06/18/14	PJR	Exchange emails with M. McMickle regarding EY February responses (.1); review spreadsheet on same (.2).	0.30	419.00	125.70
06/18/14	GEG	Review email and revised January invoice from M. Hausman of Conway MacKenzie (.1); email correspondence with R. Fishman regarding approval of Conway MacKenzie February invoice resolution comments (.1); email correspondence with A. Hudson regarding review of Miller Canfield revised January invoice and preparation of Final Monthly Report excerpt (.1)	0.30	347.00	104.10
06/19/14	IB	Review revised invoice for February 2014 from Kilpatrick which incorporates requested information from Preliminary Report.	0.20	434.00	86.80
06/19/14	MSR	Review March monthly invoices for Pepper Hamilton and Ottenwess.	3.90	267.00	1,041.30
06/19/14	GEG	Review email from M. McMickle regarding review of Conway revised January invoice (.1); email to M. Hausman regarding approval of revised January invoice (.1); email correspondence with R. Fishman and M. Hausman (Conway) regarding February resolution discussions (.2); review email from Jeff Ellman (Jones Day) and City verifications for February invoices of Conway, Miller Canfield and Pepper Hamilton (.1)	0.50	347.00	173.50
06/20/14	MSR	Draft Final Monthly Report inserts for January and February.	1.20	267.00	320.40
06/20/14	MSR	Review March invoices for Pepper Hamilton and Foley.	3.30	267.00	881.10
06/23/14	IB	Review second revised January and February 2014 invoices from Kilpatrick for Final Report inserts.	0.30	434.00	130.20
06/23/14	AH	Drafting final reports for January monthly invoices (1.0), correspondence with Professionals for Segal, Kilpatrick, Miller Canfield and Millman re revising previously submitted revised invoices (.4) and reviewing revised invoices (.6).	2.00	248.00	496.00
06/23/14	PJR	Review email from JJ Chang re Dykema April invoice.	0.10	419.00	41.90
06/23/14	PJR	Review email exchanges with Segal regarding February invoice (.2); exchange emails with A. Hudson on same (.1).	0.30	419.00	125.70
06/24/14	PJR	Review email from S. Toby regarding Dykema bond engagement and related issues.	0.10	419.00	41.90
06/24/14	PJR	Review May invoices of Fee Examiner parties (.3); draft and edit	0.90	419.00	377.10

Shaw Fishman Glantz & Towbin LLC

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

June 30, 2014
 Invoice 14951

Date	Atty	Description	Hours	Rate	Amount
		notice of Fee Examiner Monthly Invoice for May (.5); confer with R. Fishman regarding April invoices (.1).			
06/24/14	DRD	Prepare Preliminary Report for Jones Day (3.2); begin review of Dentons invoice for March 2014 (2.5).	5.70	267.00	1,521.90
06/24/14	GEG	Review R. Fishman email transmitting March Preliminary Report to Miller Canfield.	0.10	347.00	34.70
06/25/14	IB	Review Bodman (.3) and Waller (.5) draft invoices; meet with R. Fishman re: review of invoices under Fee Review Order (.1)	0.90	434.00	390.60
06/26/14	IB	Review Milliman response to March 2014 Preliminary Report	0.10	434.00	43.40
06/26/14	PJR	Review April invoices for Fee Examiner parties (.3); draft and edit notice of Fee Examiner monthly invoice for April (.4); edits to Fee Examiner monthly invoice for May (.2).	0.90	419.00	377.10
06/26/14	DRD	Review Brooks Wilkins March 2014 Invoice (.8); review Jones Day March 2014 invoice (1.7).	2.50	267.00	667.50
06/27/14	IB	Review Dentons March 2014 spreadsheets for Preliminary Report.	0.50	434.00	217.00
06/27/14	IB	Review Brooks Wilkins March 2014 spreadsheet for Preliminary Report.	0.30	434.00	130.20
06/27/14	IB	Review and approve Kilpatrick January and February 2014 Final Report inserts from A. Hudson.	0.10	434.00	43.40
06/27/14	AH	Review Segal March invoice and February response to Preliminary Report (.3); discussion with P. Roberts re same (.2); draft and revise Segal March Preliminary Report (.4).	0.90	248.00	223.20
06/27/14	MSR	Review March invoices for Ottenwess.	0.60	267.00	160.20
06/27/14	DRD	Draft March 2014 Preliminary Reports for Brooks Wilkins (.7), Dentons (.8), Lazard (.5), and Jones Day (.4); continue to review Jones Day invoice for March 2014 (1.3).	3.70	267.00	987.90
06/27/14	PJR	Review Segal response regarding February Preliminary Report (.2); review Segal March invoice (.2); confer with A. Hudson on same (.2); review draft Segal Preliminary Report and exchange emails with A. Hudson on same (.3).	0.90	419.00	377.10
06/30/14	PJR	Review and analysis of EY March invoice.	3.90	419.00	1,634.10
06/30/14	PJR	Exchange emails with M. McMickle regarding Dykema March invoice.	0.20	419.00	83.80
06/30/14	PJR	Review email from S. Wohl regarding March Preliminary Report.	0.10	419.00	41.90
06/30/14	PJR	Review March Preliminary Report on Foley.	0.10	419.00	41.90
06/30/14	GEG	Review R. Fishman email transmitting March Preliminary Report to Pepper Hamilton.	0.10	347.00	34.70
Total Fees			71.00		22,786.20

Disbursements

Date	Description	Amount
06/30/14	Pacer Research; Pacer Research (PJR)	10.00

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner	June 30, 2014
I.D. 10661-001 - RMF	Invoice 14951
Re: Chapter 9 case	

Date	Description	Amount
	Total Disbursements	10.00
	Total Fees and Disbursements	22,796.20
	Total Current Charges	22,796.20
	Balance Forward	138,141.56
	Total Amount Due	160,937.76

EXHIBIT 6-D



Kapila & Company
 Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97543 - 04/30/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	10.10	272.00	2,747.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.10	450.00	45.00
MARY MCMICKLE - Partner, CPA*, CIRA	12.30	342.00	4,206.60
MARK PARISI - Forensic Analyst CPA*, CFE,	33.10	156.00	5,163.60
TOTAL	55.60		\$12,162.40
	BLENDED RATE	\$218.75	
	TOTAL EXPENSES		0.30
TOTAL AMOUNT OF THIS INVOICE			\$12,162.70

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

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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: 97543
04/30/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH APRIL 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
04/01/2014	MCP	BEGIN PREPARING SPREADSHEET COMPARING ORIGINAL INVOICE WITH REVISED INVOICE FOR PURPOSES OF REVIEWING RESPONSES FROM MILLER CANFIELD	1.10	171.60
04/01/2014	MCP	CONTINUE COMPARISON OF MILLER CANFIELD'S ORIGINAL INVOICE, REVISED INVOICE AND SPREADSHEET CONTAINING RESPONSES TO FEE EXAMINER'S COMMENTS	2.90	452.40
04/01/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL JANUARY 2014 INVOICE.	1.60	249.60
04/01/2014	MCP	REFORMAT JONES DAY DECEMBER 2013 INVOICE TO DISPLAY INFORMATION IN CELLS.	0.70	109.20
04/01/2014	MMM	REVIEW COMPARISON BETWEEN SPREADSHEETS WITH FEE EXAMINER COMMENTS AND REVISED INVOICE SUBMITTED BY MILLER CANFIELD AND IDENTIFY INCONSISTENCIES BETWEEN THE DOCUMENTS.	1.20	410.40
04/01/2014	MMM	SECOND REVIEW OF ELEVEN JANUARY SPREADSHEETS FOR CORRECTIONS MADE AFTER INITIAL REVIEW.	0.60	205.20
04/01/2014	MMM	RESEARCH AND RESPOND TO D. DOYLE RE: EXCEL ISSUE WITH JONES DAY SPREADSHEET TRUNCATING LINES FROM VIEWING.	0.20	68.40
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: REVISING FORMAT OF DENTONS JANUARY SUMMARY INVOICE.	0.20	31.20
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: DISCUSS PREPARATION OF SPREADSHEET FOR DYKEMA TO INCLUDE JULY/AUG, SEPT AND OCTOBER PER FEE REVIEWER REQUEST.	0.10	15.60
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: MODIFICATIONS TO DENTONS JANUARY SPREADSHEET.	0.20	68.40
04/02/2014	MCP	REVISE CONWAY MACKENZIE JANUARY 2014 INVOICE RATES FOR E. PETROVSKI.	0.20	31.20
04/02/2014	MCP	COMBINE AND FORMAT DYKEMA JULY THROUGH OCTOBER 2013 INVOICES (1.6); ADD NOVEMBER TO SCHEDULE AND REFORMAT (.5).	2.10	327.60
04/02/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA NOVEMBER 2013 INVOICE.	0.40	62.40
04/02/2014	SRK	READ R. FISHMAN E-MAIL REGARDING SECOND QUARTERLY REPORT	0.10	45.00

04/02/2014	MMM	TRANSMIT FOURTEEN SPREADSHEETS FOR JANUARY INVOICE REVIEW TO FEE EXAMINER TEAMS.	0.40	136.80
04/02/2014	MMM	RESEARCH AND RESPOND TO ISSUES RAISED BY CONWAY MACKENZIE RE: RESPONSES TO NOVEMBER INVOICE REVIEW.	0.40	136.80
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS PREPARATION OF CONSOLIDATED SPREADSHEETS FOR DYKEMA.	0.10	34.20
04/02/2014	MMM	REVIEW CONSOLIDATED SPREADSHEET FOR DYKEMA (JULY,AUG,SEPT,OCT,NOV) PRIOR TO SENDING TO FEE EXAMINER REVIEW TEAM.	0.40	136.80
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: COMPARE JANUARY SUMMARY INVOICE TO PRIOR MONTHS FOR CONSISTENCY.	0.30	81.60
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	2.30	625.60
04/03/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE REVISED FEBRUARY INVOICE.	1.10	171.60
04/03/2014	MCP	REFORMAT ERNST AND YOUNG REVISED SEPTEMBER 2013 SPREADSHEET IN ORDER TO REVIEW ERNST AND YOUNG RESPONSES.	0.60	93.60
04/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	1.70	581.40
04/03/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY AND ASSESSMENT OF ERNST & YOUNG RESPONSES.	0.30	102.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.70	190.40
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	4.90	1,332.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR TOTAL HOURS CHARGED TO PARTICIPATION IN WEB SEMINAR FOR DISCUSSION W/ FEE EXAMINER TEAM.	0.40	108.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW EXPENSES FOR REASONABLENESS.	0.30	81.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION W/ M.MCMICKLE.	0.40	108.80
04/03/2014	JEG	CORRESPONDENCE WITH M.MCMICKLE REGARDING DETAIL INVOICE REVIEW SUGGESTIONS.	0.20	54.40
04/04/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE JONES DAY FEBRUARY 2014 INVOICE (3.5); RECALCULATE HOURS IN DESCRIPTION CELLS (.9); REFORMAT ROWS TO ENSURE DESCRIPTIONS ARE VIEWABLE (.8)	5.20	811.20
04/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE - REVIEW FEE	0.10	27.20

		EXAMINER'S PRELIMINARY REPORT.		
04/14/2014	MCP	EXTRACT, FORMAT, SUMMARIZE MILLER CANFIELD FEBRUARY 2014 INVOICE.	1.60	249.60
04/14/2014	MMM	DRAFT EMAIL TO G. GOUVEIA RE: SUMMARY OF CONWAY MACKENZIE JANUARY INVOICE REVIEW.	0.20	68.40
04/14/2014	MMM	REVIEW ERNST & YOUNG JANUARY INVOICE AND PROVIDE ADDITIONAL COMMENTS ON FEE EXAMINER SPREADSHEET.	1.90	649.80
04/14/2014	MMM	PREPARE SPREADSHEET SHOWING GLOBAL ALLOCATION OF PROFESSIONAL FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS.	0.40	136.80
04/15/2014	MCP	REFORMAT ERNST AND YOUNG JANUARY 2014 INVOICE IN EXCEL 2013.	0.30	46.80
04/15/2014	MMM	COMPARE REVISED INVOICE FOR NOVEMBER SUBMITTED BY CONWAY MACKENZIE WITH AGREED UPON RESOLUTION WITH FEE EXAMINER.	0.80	273.60
04/15/2014	MMM	PREPARE EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG JANUARY INVOICE.	0.40	136.80
04/21/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE PEPPER HAMILTON FEBRUARY 2014 INVOICE.	1.80	280.80
04/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AND ASSOCIATES FEBRUARY 2014 INVOICE.	0.70	109.20
04/21/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF ERNST & YOUNG AND KILPATRICK FEBRUARY INVOICES.	0.20	68.40
04/21/2014	MMM	REVIEW RESPONSES MADE BY CONWAY MACKENZIE TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE (.6) AND SUMMARIZE FOR G. GOUVEIA (.1).	0.70	239.40
04/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG FEBRUARY 2014 INVOICE.	2.80	436.80
04/22/2014	MMM	REVIEW ERNST & YOUNG'S RESPONSES TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE REVIEW FOR COMPLETENESS AND ADEQUACY.	0.60	205.20
04/23/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS MARCH 2014 INVOICE.	1.70	265.20
04/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL JANUARY 2014 REVISED INVOICE.	0.60	93.60
04/27/2014	MMM	REVIEW ELEVEN FEBRUARY SPREADSHEETS PRIOR TO SENDING TO FEE EXAMINER TEAMS.	0.70	239.40
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE FEBRUARY 2014 INVOICE	0.60	93.60
04/28/2014	MCP	REVIEW PEPPER HAMILTON FEBRUARY 2014 INVOICE FOR DISCREPANCY BETWEEN DETAIL AND SUMMARY PAGE.	0.10	15.60
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE JONES DAY MARCH 2014 INVOICE (2.8); RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (.9)	3.70	577.20
04/28/2014	MMM	RESEARCH AND RESPOND TO A. HUDSON INQUIRY RE: NEW SPREADSHEET FOR SEGAL REVISED INVOICE FOR JANUARY.	0.10	34.20

04/29/2014	MMM	TRANSMIT ELEVEN SPREADSHEETS TO FEE EXAMINER REVIEW TEAM FOR FEBRUARY INVOICES.	0.40	136.80
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON JANUARY 2014 INVOICE.	1.60	249.60
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON FEBRUARY 2014 INVOICE.	1.40	218.40
04/30/2014	MMM	REVIEW AND TRANSMIT KURTZMAN CARSON SPREADSHEETS FOR JANUARY AND FEBRUARY TO FEE EXAMINER TEAM REVIEWERS.	0.40	136.80
				12,162.40
EXPENSES				
04/30/2014	EXP	COPY CHARGE		0.30
				0.30
				\$12,162.70

Total amount of this Invoice

\$12,162.70

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

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice # 129 - 05/31/14

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET R. KAPILA, CPA*, CIRA, CFF, CFE, Partner	0.90	450.00	\$ 405.00
SONEET R. KAPILA, CPA*, CIRA, CFF, CFE, Partner	2.90	450.00	N/C
MARY M. MCMICKLE, CPA*, CIRA, Partner	15.10	342.00	5,164.20
MARY M. MCMICKLE, CPA*, CIRA, Partner	2.50	342.00	N/C
JOSEPH E. GILLIS, CPA*, Senior Consultant	20.50	272.00	5,576.00
MARK C. PARISI, CPA*, CFE, Forensic Analyst	28.70	156.00	4,477.20
TOTAL FEES	<u>70.60</u>		<u>\$ 15,622.40</u>
	Blended Rate	\$221.28	
TOTAL EXPENSES			<u>12.45</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 15,634.85</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/Mukamal

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

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Phone - 954-761-1011 F - 954-761-1033 www.kapllamukamal.com

EIN #46-6394136

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: 129

05/31/2014

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH MAY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
05/01/2014	MMM	REVIEW FEBRUARY SPREADSHEET FOR LAZARD AND TRANSMIT TO FEE EXAMINER REVIEW TEAM.	0.20	68.40
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: REVIEW FOR IMPROPER ALLOCATION OF RESOURCES.	0.70	190.40
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: REVIEW FOR INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.90	516.80
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: INITIATE REVIEW FOR INCONSISTENT TIME ENTRIES.	0.80	217.60
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE FOLEY AND LARDNER MARCH 2014 INVOICE.	0.80	124.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE OTTENWESS MARCH 2014 INVOICE.	0.60	93.60
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE PEPPER HAMILTON MARCH 2014 INVOICE.	1.80	280.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD FEBRUARY 2014 INVOICE.	0.30	46.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD MARCH 2014 INVOICE.	0.60	93.60
05/02/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE MARCH 2014 INVOICE.	1.10	171.60
05/02/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: CONTINUE REVIEW FOR INCONSISTENT TIME ENTRIES.	1.80	489.60
05/03/2014	MMM	REVIEW REVISED DECEMBER INVOICE FROM CONWAY MACKENZIE FOR PROPER DISPOSITION OF FEE EXAMINER'S REVIEW COMMENTS.	0.60	205.20
05/05/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DENTONS MARCH 2014 INVOICE (1.8). RECALCULATE HOURS IN DESCRIPTION CELLS AND COMPARE TO AMOUNT BILLED (1.1).	2.90	452.40
05/05/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: CONTINUE REVIEW FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
05/06/2014	SRK	MEETING WITH J. GILLIS RE: CONTRACTUAL LIMITATIONS ON CONWAY MACKENZIE FEES.	0.10	45.00
05/06/2014	JEG	MEETING WITH S.KAPILA TO DISCUSS CONTRACTUAL LIMITATIONS ON CONWAY MACKENZIE FEES.	0.10	27.20

05/06/2014	SRK	READ JONES DAY/JEFF ELLMAN EMAIL REGARDING INPUT ON SEPTEMBER 2013 TO JANUARY 2014 INVOICES OF SEGAL TIME AND FOLLOW UP WITH EMAIL TO FEE EXAMINER	0.20	90.00
05/06/2014	SRK	REVIEW EMAIL FROM R. FISHMAN AND FEE EXAMINER'S FINAL REPORT ON OCTOBER AND NOVEMBER INVOICES	2.20	N/C
05/06/2014	MMM	READ FINAL MONTHLY REPORTS FOR OCT, NOV AND DEC, CONFIRM AMOUNTS REFLECTED FOR INVOICES AND PROVIDE COMMENTS.	1.70	N/C
05/07/2014	MMM	TELEPHONE CONFERENCE WITH S. KAPILA RE: REVIEW COMMENTS ON OCT AND NOV FINAL REPORTS.	0.40	N/C
05/07/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE TO DISCUSS COMMENTS/EDITS TO MONTHLY FINAL REPORTS FOR OCTOBER, NOVEMBER, AND DECEMBER	0.40	N/C
05/07/2014	SRK	REVIEW DECEMBER MONTHLY FINAL REPORT	0.30	N/C
05/07/2014	MMM	REVIEW AND PROVIDE COMMENTS ON DRAFT DEC FINAL REPORT.	0.40	N/C
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: PREPARE ANALYSIS COMPARING CURRENT TO PRIOR MONTHS' EXPENSES TO IDENTIFY SIGNIFICANT INCREASES	0.50	136.00
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.60	435.20
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.40	924.80
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: DRAFT EMAIL TO M. MCMICKLE WITH SUMMARY OF INVOICE REVIEW INCLUDING ANALYSIS AND STATISTICS OF DEFICIENCIES.	0.50	136.00
05/09/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS JANUARY 2014 REVISED INVOICE.	0.90	140.40
05/09/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL JANUARY 2014 REVISED INVOICE.	1.10	171.60
05/09/2014	MMM	TRACK RECEIPT OF FEBRUARY AND MARCH INVOICES.	0.20	68.40
05/09/2014	MMM	REVIEW CONWAY MACKENZIE FEBRUARY INVOICE AND PROVIDE ADDITIONAL REVIEW COMMENTS TO SPREADSHEET.	1.80	615.60
05/11/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG FEBRUARY INVOICE AND PROVIDE ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
05/12/2014	MMM	SUMMARIZE HIGHLIGHTS OF FEBRUARY INVOICE REVIEW FOR CONWAY MACKENZIE AND TRANSMIT TO G. GOUVEIA.	0.40	136.80
05/13/2014	MMM	INCORPORATE REVIEW COMMENTS FROM R. FISHMAN INTO CONWAY MACKENZIE SPREADSHEET FOR JANUARY.	0.80	273.60
05/13/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG FEBRUARY INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.70	239.40
05/13/2014	MMM	READ PRELIMINARY REPORT FOR ERNST & YOUNG FOR JANUARY AND PROVIDE COMMENTS.	0.40	136.80

05/15/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JANUARY 2014 INVOICE.	1.40	218.40
05/15/2014	MMM	TRACK RECEIPT OF INVOICES FOR BROOKS WILKINS AND DYKEMA.	0.10	34.20
05/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG FEBRUARY PROFESSIONAL FEES AND ADD COMMENTS TO SPREADSHEET.	1.40	478.80
05/15/2014	MMM	PREPARE SPREADSHEET SORTED BY JUNIOR AND SENIOR PROFESSIONALS FOR GLOBAL ANALYSIS OF FEE ALLOCATION RE: ERNST & YOUNG FEBRUARY INVOICE.	0.20	68.40
05/15/2014	MMM	REVIEW EXPENSES INCLUDED IN ERNST & YOUNG FEBRUARY INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.60	205.20
05/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY OF FEBRUARY INVOICE REVIEW FOR ERNST & YOUNG.	0.60	205.20
05/16/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS APRIL 2014 INVOICE.	1.90	296.40
05/19/2014	MMM	READ AND REVIEW ERNST & YOUNG RESPONSES TO OCT., NOV AND DEC PRELIMINARY REPORT.	0.30	102.60
05/19/2014	MCP	BEGIN EXTRACTING, FORMATTING, AND SCHEDULING MILLER CANFIELD MARCH 2014 INVOICE.	0.80	124.80
05/20/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER CANFIELD MARCH 2014 INVOICE.	1.10	171.60
05/20/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK MARCH 2014 INVOICE.	0.80	124.80
05/20/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG MARCH 2014 INVOICE.	2.60	405.60
05/21/2014	MMM	TRACK RECEIPT OF INVOICES FOR DENTONS, ERNST & YOUNG, KILPATRICK AND MILLER CANFIELD.	0.30	102.60
05/22/2014	MCP	BEGIN TO EXTRACT, FORMAT DENTONS APRIL 2014 INVOICE.	1.10	171.60
05/22/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA FEBRUARY 2014 INVOICE.	0.60	93.60
05/22/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL FEBRUARY 2014 INVOICE.	1.30	202.80
05/22/2014	MMM	TRACK RECEIPT OF INVOICES FOR CONWAY MACKENZIE, DENTONS, DYKEMA AND SEGAL.	0.30	102.60
05/22/2014	MMM	RESEARCH AND DRAFT EMAIL TO A. HUDSON WITH EXPLANATION OF DISCREPANCIES IN SEGAL FEBRUARY INVOICE.	0.20	68.40
05/23/2014	MCP	COMPLETE EXTRACTION, FORMATTING, AND SUMMARIZING DENTON'S APRIL 2014 INVOICE (.9). RECALCULATE HOURS IN DESCRIPTIONS AND COMPARE TO AMOUNT BILLED (.8).	1.70	265.20
05/26/2014	MMM	REVIEW THIRTEEN MARCH SPREADSHEETS BEFORE TRANSMITTING TO FEE EXAMINER REVIEW TEAM (.8) AND RESEARCH ANY INCONSISTENCIES WITH AMOUNTS ON INVOICES (.9).	1.70	581.40
05/26/2014	MMM	TRANSMIT THIRTEEN MARCH SPREADSHEETS TO FEE EXAMINER REVIEW TEAM WITH COMMENTS.	0.60	205.20

05/26/2014	MMM	RESEARCH AND RESPOND TO M. REISER INQUIRY RE: DISCREPANCY IN FEBRUARY INVOICE FOR PEPPER HAMILTON.	0.30	102.60
05/27/2014	SRK	REVIEW CONWAY MACKENZIE FEBRUARY DRAFT PRELIMINARY REPORT RECEIVED FROM G. GOUVEIA	0.20	90.00
05/27/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE MARCH 2014 INVOICE.	0.60	93.60
05/27/2014	MCP	FORMAT AND SUMMARIZE FEES AND EXTRACT FORMAT AND SUMMARIZE EXPENSES FOR CONWAY MACKENZIE APRIL 2014 INVOICE.	1.70	265.20
05/27/2014	MCP	CORRECTIONS TO VARIOUS INVOICES FOR REDUCTIONS BASED ON FEE REVIEWER COMMENTS.	0.30	46.80
05/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD'S APRIL 2014 INVOICE.	0.90	140.40
05/28/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL'S FEBRUARY REVISED INVOICE.	0.90	140.40
05/28/2014	SRK	READ NUMEROUS E-MAILS FROM FEE EXAMINER TO PROFESSIONALS TRANSMITTING PRELIMINARY REPORTS AND MARCH SPREADSHEETS TRANSMITTED BY M. MCMICKLE	0.40	180.00
05/29/2014	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA RE: DISCUSS FEE REVIEWER COMMENTS MADE IN JANUARY PRELIMINARY REPORT IN PREPARATION FOR CALL WITH CONWAY MACKENZIE TEAM.	0.20	68.40
05/29/2014	MMM	TELEPHONE CONFERENCE WITH M. HAUSMAN AND C. MOORE OF CONWAY MACKENZIE AND G. GOUVEIA RE: DISCUSS FEE EXAMINER'S COMMENTS IN JANUARY PRELIMINARY REPORT.	0.50	171.00
05/29/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS FOR JANUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
05/29/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING ASSESSMENT OF CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS FOR JANUARY.	0.40	136.80
05/30/2014	MCP	REFORMAT CONWAY MACKENZIE JANUARY SPREADSHEET TO INCORPORATE RESPONSES TO FEE EXAMINER COMMENTS.	0.90	140.40
05/30/2014	MMM	REVIEW RESPONSES FROM CONWAY MACKENZIE TO FEE EXAMINER'S COMMENTS RELATED TO EXPENSE CHARGES FOR JANUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	0.30	102.60
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: COMPARE MARCH INVOICE SUMMARY TO PRIOR MONTHS FOR EXCEPTIONS.	0.30	81.60
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	2.10	571.20
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.70	734.40

			<u>15,622.40</u>
EXPENSES			
05/14/2014	EXP	LONG DISTANCE BILL - 05.14.14	9.75
05/30/2014	EXP	COPY CHARGE	2.70
			<u>12.45</u>
		Total amount of this Invoice	<u><u>\$15,634.85</u></u>

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

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #180 - 06/30/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	22.80	272.00	6,201.60
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.40	450.00	180.00
MARY MCMICKLE - Partner, CPA*, CIRA	17.00	342.00	5,814.00
MARK PARISI - Forensic Analyst CPA*, CFE,	29.70	156.00	4,633.20
TOTAL	<u>69.90</u>		<u>\$16,828.80</u>
	BLENDED RATE	\$240.76	
	TOTAL EXPENSES		<u>3.00</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$16,831.80</u></u>

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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: 180
06/30/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JUNE 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL APRIL 2014 INVOICE.	1.20	187.20
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN MARCH 2014 INVOICE.	0.80	124.80
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN APRIL 2014 INVOICE.	0.70	109.20
06/02/2014	MCP	BEGIN TO FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON APRIL INVOICE.	1.10	171.60
06/02/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF MULTIPLE INVOICES FOR MARCH AND APRIL.	0.40	136.80
06/02/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.50	680.00
06/02/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF MARCH INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.60	163.20
06/03/2014	MCP	COMPLETE FORMATTING AND EXTRACTING PEPPER HAMILTON APRIL 2014 INVOICE.	0.60	93.60
06/03/2014	MCP	REFORMAT ERNST AND YOUNG JANUARY INVOICE.	0.40	62.40
06/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR ADEQUACY AND COMPLETENESS RE: JANUARY INVOICE.	1.20	410.40
06/03/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG RESPONSES AND IDENTIFYING EXCEPTIONS.	0.30	102.60
06/03/2014	MMM	REVIEW AND TRANSMIT MARCH SPREADSHEET FOR MILLIMAN TO REVIEW TEAM.	0.10	34.20
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	3.30	897.60
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE OR REPETITIVE TIME ENTRIES.	1.00	272.00
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES RELATED TO MEETINGS AND TELEPHONE CONFERENCES.	0.20	54.40
06/04/2014	MCP	TROUBLESHOOT JONES DAY COMPRESSED PDF INVOICE AND	6.20	967.20

		RESOLVE ISSUES WITH CHARACTER LIMITS (1.7), EXTRACT, FORMAT AND SUMMARIZE JONES DAY APRIL 2014 INVOICE (3.4). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (1.1)		
06/04/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	1.40	380.80
06/04/2014	JEG	ERNST & YOUNG MARCH 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF MARCH INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
06/05/2014	MMM	REVIEW CONWAY MACKENZIE MARCH INVOICE AND PROVIDE ADDITIONAL COMMENTS PURSUANT TO THE FEE REVIEW ORDER.	3.40	1,162.80
06/06/2014	JEG	CONWAY MACKENZIE MARCH INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO ANSWER QUESTIONS RE: MARCH INVOICE REVIEW.	0.10	27.20
06/06/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS MAY 2014 INVOICE.	1.40	218.40
06/06/2014	MCP	REFORMAT CONWAY MACKENZIE MARCH 2014 INVOICE	0.40	62.40
06/06/2014	MMM	PREPARE ANALYSIS OF GLOBAL ALLOCATION OF CONWAY MACKENZIE PROFESSIONAL FEES BETWEEN JUNIOR AND SENIOR PROFESSIONALS IN CONNECTION WITH REVIEW OF MARCH INVOICE.	0.30	102.60
06/06/2014	MMM	REVIEW MARCH EXPENSES SUBMITTED BY CONWAY MACKENZIE.	0.30	102.60
06/06/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS AND RESOLVE ITEMS FLAGGED AS IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES RE: CONWAY MACKENZIE MARCH INVOICE REVIEW.	0.10	34.20
06/06/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY ASSESSMENT OF CONWAY MACKENZIE'S MARCH INVOICE REVIEW.	0.30	102.60
06/06/2014	MMM	REVIEW ERNST & YOUNG'S MARCH INVOICE AND PROVIDE ADDITIONAL COMMENTS TO SPREADSHEET.	3.10	1,060.20
06/09/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DYKEMA MARCH 2014 INVOICE.	1.10	171.60
06/09/2014	MCP	REFORMAT ERNST AND YOUNG MARCH INVOICE.	0.40	62.40
06/09/2014	MMM	PREPARE SPREADSHEET ANALYZING GLOBAL ALLOCATION OF ERNST & YOUNG PROFESSIONAL FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS FOR MARCH INVOICE.	0.30	102.60
06/09/2014	MMM	FINAL REVIEW OF ERNST & YOUNG MARCH INVOICE AND COMMENTS MADE ON SPREADSHEET.	0.40	136.80
06/09/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG MARCH INVOICE.	0.40	136.80
06/09/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE REVIEWER'S COMMENTS FOR FEBRUARY FOR ADEQUACY AND COMPLETENESS.	1.30	444.60
06/10/2014	MMM	REVIEW ERNST & YOUNG REVISED JULY AND SEPTEMBER INVOICES AND CONFIRM FEE REVIEWER COMMENTS AND DUPLICATE EXPENSES WERE ADDRESSED.	0.50	171.00

06/16/2014	SRK	REVIEW LAZARD JANUARY 2014 FINAL REPORT AND RESPOND TO FEE EXAMINER	0.20	90.00
06/16/2014	MMM	TRACK RECEIPT OF OTTENWESS AND BROOKS WILKINS INVOICES.	0.10	34.20
06/17/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE OTTENWESS MAY 2014 INVOICE.	0.40	62.40
06/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER CANFIELD APRIL 2014 INVOICE.	1.60	249.60
06/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KILPATRICK APRIL 2014 INVOICE.	0.40	62.40
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: COMPARE APRIL INVOICE SUMMARY TO PRIOR MONTHS FOR CONSISTENCY.	0.10	27.20
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.90	516.80
06/19/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINERS' COMMENTS FOR FEBRUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
06/19/2014	MMM	REVIEW REVISED INVOICE SUBMITTED BY CONWAY MACKENZIE FOR JANUARY AND CONFIRM ALL ADJUSTMENTS FOR FEE EXAMINER COMMENTS WERE PROPERLY MADE.	0.30	102.60
06/19/2014	MMM	TRACK RECEIPT OF ERNST & YOUNG AND MILLER CANFIELD INVOICES.	0.10	34.20
06/19/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.40	924.80
06/20/2014	MCP	EXTRACT, FORMAT, SUMMARIZE ERNST AND YOUNG APRIL 2014.	2.80	436.80
06/25/2014	MCP	REVIEW APRIL 2014 SPREADSHEETS FOR PROPER AND CONSISTENT FORMATTING	1.10	171.60
06/25/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILKINS APRIL 2014 REVISED INVOICE.	0.60	93.60
06/25/2014	MMM	REVIEW TWELVE APRIL SPREADSHEETS PRIOR TO TRANSMITTING TO FEE EXAMINER REVIEW TEAMS (1,2); DRAFT EMAIL WITH REVIEW COMMENTS TO STAFF CONSULTANT(,1).	1.30	444.60
06/25/2014	MMM	TRANSMIT TWELVE SPREADSHEETS TO FEE EXAMINER REVIEW TEAMS.	0.40	136.80
06/25/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.80	761.60
06/25/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: PREPARE SUMMARY OF REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.50	136.00
06/26/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA REVISED APRIL 2014 INVOICE.	0.90	140.40
06/26/2014	MMM	REVIEW DYKEMA SPREADSHEET FOR APRIL PRIOR TO TRANSMITTING TO FEE EXAMINER REVIEW TEAM.	0.10	34.20

06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.70	190.40
06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE OR REPETITIVE ENTRIES.	0.80	217.60
06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.00	544.00
06/30/2014	SRK	REVIEW NUMEROUS E-MAILS FROM FEE EXAMINER TRANSMITTING MARCH PRELIMINARY REPORTS	0.20	90.00
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN MAY 2014 INVOICE.	0.80	124.80
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE GLC ADVISORS APRIL 2014 INVOICE	1.00	156.00
06/30/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE WALLER LANDSEN APRIL 2014 WATER AND SEWER INVOICES.	5.40	842.40
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE JOHN S YOUNG APRIL 2014 INVOICE.	0.40	62.40
06/30/2014	MMM	TRACK RECEIPT OF MULTIPLE MAY INVOICES.	0.60	205.20
06/30/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF INVOICES FOR NEW PROFESSIONALS (.4); DRAFT EMAIL TO STAFF WITH SPECIFIC INSTRUCTIONS TO PREPARE INITIAL SPREADSHEETS FOR EACH (.2).	0.60	205.20

16,828.80

EXPENSES

06/30/2014	EXP	PRINTED COPY CHARGE JUNE 2014		3.00
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3.00

Total amount of this invoice \$16,831.80

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