

**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

**FIFTH 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 July 1, 2014 through and including September 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 \$203,415.00 for services rendered during the Application Period, and (B) expense reimbursement in the aggregate amount of \$371.20 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 \$77,620.80 in fees and \$0.00 in expenses), (ii) Shaw Fishman Glantz & Towbin LLC (“Shaw Fishman”), counsel to the Fee Examiner (requesting \$87,059.60 in fees and \$369.10 in expenses), and (iii) Kapila Mukamal (“Kapila”), financial advisor to the Fee Examiner (requesting \$38,732.80 in fees and \$2.10 in expenses). In support of this Fifth 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' April, May, and June 2014 Invoices have concluded. The Fee Examiner filed his Fourth Quarterly Report with respect to substantially all of those invoices on November 5, 2014.

8. Pursuant to the Order Modifying the Fee Review Order of September 11, 2013 [Dkt. 8390], the Fee Examiner Parties were directed to undertake review of Professionals' July,

August, and September 2014 Invoices on an expedited and consolidated schedule. As such, review of, and Resolution Discussions relating to Professionals' July, August, and September 2014 Invoices have also concluded.

9. Monthly Invoices for services rendered during July 2014 were due to the Fee Examiner by September 18, 2014. Following detailed reviews of each submitted July Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted July Invoice to Professionals on or about November 6, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its July Invoice and the recommendations made in the Preliminary Reports.

10. For the July 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, Ottenwess, Taweel & Schenk, PLC, and Debevoise & Plimpton LLP.²

11. On or about October 20, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during August 2014. On November 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during September 2014. The Order Modifying the Fee Review Order of September 11, 2013 directed the Fee Examiner to combine his Preliminary Reports for August and September 2014 into one Preliminary Report. A

² The Fee Examiner transmitted the Preliminary Report respecting Debevoise & Plimpton LLP's July Invoice on November 20, 2014, as part of the consolidated preliminary report respecting Debevoise & Plimpton LLP's April – September 2014 Invoices.

detailed review process was undertaken for August and September Invoices, and the Fee Examiner transmitted Preliminary Reports to Professionals on or about December 1, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its August and September Invoices and the recommendations made in the Preliminary Reports.

12. For the months of August and September, 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, Ottenwess, Taweel & Schenk, PLC, and Debevoise & Plimpton LLP.

13. In December 2014, the Fee Examiner participated in mediation sessions with the City and various Professionals regarding the compensation sought by those Professionals since the July 2013. In light of the mediation agreements reached with the City, the Court has directed the Fee Examiner Parties to cease the Fee Review Process with respect to the July through September 2014 time period, and not to undertake any further review of invoices for services rendered in October, November, and December 2014 at this time.

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

14. During the Application Period, the Fee Examiner Parties rendered 562.6 hours of professional services, comprised of 125.6 hours by the Fee Examiner, 269.8 hours by Shaw Fishman and 167.2 hours by Kapila, having an aggregate value³ of \$203,415.00. The average hourly rate for the Fee Examiner and Shaw Fishman attorneys and paraprofessionals

³ All references to the value of professional services by the Fee Examiner Parties are based on the discounted rates applicable to this Case.

(collectively with the Fee Examiner, the “Shaw Fishman Professionals”) for services rendered during the Application Period is approximately \$416. The average hourly rate for Kapila professionals for services rendered during the Application Period is approximately \$232. The actual and necessary costs expended by the Fee Review Parties, and for which the Fee Examiner Parties request reimbursement, is \$371.20.

15. 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.

16. 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 (\$416 per hour) is less than the Shaw Fishman Cap, and the average hourly rate for the Kapila Professionals (\$232 per hour) is less than the Kapila Cap. Therefore, the Shaw Fishman and Kapila Caps are inapplicable for the Application Period and no additional discount need be applied to the requested fees of the Fee Examiner Parties.

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

17. During the Application Period, the Fee Examiner rendered 125.6 hours of professional services in this Case having an aggregate value of \$77,620.80, for an average hourly rate of approximately \$618. The Fee Examiner provided professional services with respect to every aspect of the Fee Review Process, including reviewing submitted monthly invoices,

consulting with the Fee Examiner Parties and Professionals regarding reviewed invoices, and preparing preliminary, final monthly and quarterly reports.

18. Professionals submitted their April Invoices on or about June 18, 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 April Invoice and prepared Fee Review spreadsheets and Preliminary Reports. Following comprehensive consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his Preliminary Reports respecting the April Invoices and engaged in Resolution Discussions with several Professionals. The Fee Examiner oversaw similar review processes with respect to Professionals' May Invoices, submitted on July 21, 2014. Following consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his Preliminary Reports respecting Professionals' May Invoices and engaged in Resolution Discussions with several Professionals. The Fee Examiner's Resolution Discussions with Professionals regarding submitted April and May invoices resulted in a reduction of the total compensation (including expenses) sought from the City in excess of \$100,000. The Fee Examiner also began reviewing Professionals' June Invoices during the Application Period.

19. In addition to reviewing and preparing Preliminary Reports for April and May Invoices, the Fee Examiner also drafted and finalized Final Monthly Reports respecting the January, February and March 2014 Invoices ("Final Third Quarter Monthly Reports"). The Final Third Quarter Monthly Reports were later filed with the Fee Examiner's Third Quarterly Report in August 2014. During the Application Period, the Fee Examiner also prepared and filed Supplemental Quarterly Reports to add Monthly Invoices of certain Professionals that were unresolved at the time of filing the applicable Quarterly Reports.

20. Detailed invoices for the services rendered by the Fee Examiner during the Application Period are attached to this Application as Exhibit 6-B.

21. In summary, the Fee Examiner seeks the interim allowance of \$77,620.80 in compensation with respect to services provided by the Fee Examiner during the Application Period (the “Fee Examiner Compensation Request”). The time actually spent by the Fee Examiner at the applicable discounted rate, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Robert M. Fishman	Fee Examiner	\$618.00	125.6	\$77,620.80
	Total:	\$618.00	125.6	\$77,620.80

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

B. Services Rendered by Shaw Fishman Glantz & Towbin LLC

23. During the Application Period, Shaw Fishman rendered 269.80 hours of professional services assisting the Fee Examiner, having an aggregate value of \$87,059.60. The average hourly rate of Shaw Fishman professionals (excluding the Fee Examiner) for the Application Period is approximately \$322. Shaw Fishman has assisted the Fee Examiner in all aspects of the Fee Review Process, which has included reviewing Professionals’ April, May, and June Invoices, drafting Preliminary Reports, engaging in Resolution Discussions with every Professional, and drafting inserts for Final Monthly Reports.

24. During the Application Period, Shaw Fishman undertook the extensive review of each Professional’s April Invoices and May Invoices. Following individual reviews of April and May Invoices assigned by the Fee Examiner, Shaw Fishman professionals consulted with other members of the fee review team, the Kapila professionals, and the Fee Examiner 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 \$100,000. Shaw Fishman also began its review of submitted June Invoices during the Application Period.

25. With respect to Professionals’ January, February, and March 2014 Invoices, Shaw Fishman drafted inserts for the Final Monthly Reports to be included with the Fee Examiner’s Third Quarterly Report. Shaw Fishman also assisted the Fee Examiner with drafting and compiling the Third Quarterly Report and related Invoices to be filed therewith, and drafted the Third Interim Fee Application.

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

27. In summary, Shaw Fishman seeks the interim allowance of \$87,059.60 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	23.6	\$10,242.40
Peter J. Roberts	Member	\$419.00	63.8	\$26,732.20
Gordon E. Gouveia	Member	\$347.00	31.6	\$10,965.20
David R. Doyle	Associate	\$267.00	55.2	\$14,738.40
Marc S. Reiser	Associate	\$267.00	35.4	\$9,451.80
Allison Hudson	Associate	\$248.00	60.2	\$14,929.60
Total:		(blended) \$322.00	269.8	\$87,059.60

28. Shaw Fishman also seeks interim reimbursement in the amount of \$369.10 (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.

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

Category	Amount
Online docketing and documents (PACER)	\$37.60
Photocopies	\$331.50
Total:	\$369.10

Shaw Fishman uses PACER to monitor docket activity and obtain documents filed with the Court.

30. 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

31. During the Application Period, Kapila rendered 167.2 hours of professional services assisting the Fee Examiner, having an aggregate value of \$38,732.80. The average hourly rate of Kapila professionals for the Application Period is approximately \$232. Kapila assisted the Fee Examiner in utilizing software to extract data from Monthly Invoices and organize data in Fee Review Spreadsheets.

32. During the Application Period, Kapila provided technical assistance to the Fee Examiner by extracting data from all submitted April, May and June 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.

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

34. In summary, Kapila seeks the interim allowance of \$38,732.80 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	1.2	\$540.00
Mary McMickle	Partner	\$342.00	36.8	\$12,585.60
Joseph Gillis	Senior Consultant	\$272.00	47.0	\$12,784.00
Mark Parisi	Forensic Analyst	\$156.00	82.2	\$12,823.20
Total:		(blended) \$232.00	167.2	\$38,732.80

35. Kapila also seeks interim reimbursement in the amount of \$2.10 (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.

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

Category	Amount
Photocopies	\$2.10
Total:	\$2.10

37. 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

38. Pursuant to paragraph 27 of the Fee Review Order, the Fee Examiner filed July, August, and September 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.

39. The Fee Examiner Parties have received no objection to their July, August or September monthly invoices. In accordance with the Fee Review Order, the City has made certain interim payments (“Interim Payments”) to the Fee Examiner Parties on account of their invoices for August 2013 through August 2014.

40. In accordance with the Fee Review Order, the City has made Interim Payments to the Fee Examiner and Shaw Fishman for services rendered during the Application Period in the aggregate amount of \$103,655.03. 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 \$61,386.47 for amounts billed but not paid during the Application Period (the “Unpaid FE/SF Compensation”).

41. In accordance with the Fee Review Order, the City has made Interim Payments to Kapila in the amount of \$23,823.56. 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 \$14,909.24 for amounts billed but not paid during the Application Period (the “Unpaid Kapila Compensation”).

REASONABLENESS OF COMPENSATION AND BENEFITS CONFERRED

42. 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.

43. 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.

44. 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.

45. In reviewing the July, August and September 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. As of November 2014, 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.⁴ In part, such voluntary reductions have come 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.

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

CONCLUSION

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

(a) Allows \$203,415.00 in aggregate compensation to the Fee Examiner Parties on an interim basis for the Application Period;

(b) Allows \$371.20 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.

⁴ 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. This amount does not take into account any reductions (both before or after the Fee Review Process) taken by Professionals respecting their July, August and September Invoices.

Respectfully submitted,

Robert M. Fishman, Fee Examiner

Dated: December 22, 2014

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

Peter J. Roberts
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E: proberts@shawfishman.com

EXHIBIT 1

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

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

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

Upon consideration of the Fifth 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 \$77,620.80 in aggregate compensation on an interim basis for the Application Period extending from July 1, 2014 through and including September 30, 2014.

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

3. Shaw Fishman is hereby allowed \$87,059.60 in aggregate compensation on an interim basis for the Application Period extending from July 1, 2014 through and including September 30, 2014.
4. Shaw Fishman is hereby allowed \$369.10 in aggregate expense reimbursement on an interim basis for the Application Period extending from July 1, 2014 through and including September 30, 2014.
5. Kapila is hereby allowed \$38,732.80 in aggregate compensation on an interim basis for the Application Period extending from July 1, 2014 through and including September 30, 2014.
6. Kapila is hereby allowed \$2.10 in aggregate expense reimbursement on an interim basis for the Application Period extending from July 1, 2014 through and including September 30, 2014.
7. The Fee Examiner Parties are authorized to apply the Interim Payments (as defined in the Application) in partial satisfaction of the compensation and expense reimbursement allowed on an interim basis through this Order (the “Allowed Fees and Expenses”).
8. The City is authorized and directed to pay the balance of the Allowed Fees and Expenses remaining after the Fee Examiner Parties’ application of the Interim Payments (as defined in the Application) to the Allowed Fees and Expenses.

EXHIBIT 2

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

In re:

CITY OF DETROIT, MICHIGAN,

Debtor.

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

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

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

**NOTICE OF MOTION AND OPPORTUNITY TO RESPOND ON
FIFTH 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 \$203,415.00 for services rendered (“Fees”) and the aggregate amount of \$371.20 for reimbursement of expenses (“Expenses”) incurred by the Fee Examiner Parties in the time period from July 1, 2014 through September 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 \$127,478.59 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: December 22, 2014

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

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EXHIBIT 4

**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 Fifth 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 22nd day of December, 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 15721
July 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 7/31/2014

Please include Invoice Number with Payment

Previous Balance		116,570.85
Payments		-74,851.95
Balance Forward		41,718.90
Current Fees	33,372.00	
Total Current Charges		33,372.00
Total Due		75,090.90

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	21,852.48	3,856.32
05/31/14	14683	42,629.69	36,390.98	6,238.71
06/30/14	14952	19,537.81	16,608.49	2,929.32
Totals		281,065.50	239,346.60	41,718.90

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

July 31, 2014
Invoice 15721

Fees					
Date	Atty	Description	Hours	Rate	Amount
07/02/14	RMF	Reviewed, revised and finalized EY March Preliminary Report (.8). Reviewed draft December Final Monthly Report insert for Dentons (.2), and reviewed emails (.2) and spoke to S. Alberts (.1) re Dentons invoices and the Mediation category. Reviewed emails from M. McMickle re Waller invoices (.2) and emailed D. Lemke re certain questions re same (.2).	1.70	618.00	1,050.60
07/03/14	RMF	Continued drafting, revising and organizing January and February Final Monthly Reports and Third Quarterly Report.	4.30	618.00	2,657.40
07/07/14	RMF	Continued drafting, revising and organizing January and February Final Monthly Reports and Third Quarterly Report (3.1). Spoke to I. Bodenstein re Miller Buckfire March Invoice (.1).	3.20	618.00	1,977.60
07/10/14	RMF	Reviewed, revised and finalized March Preliminary Report and Spreadsheet for Conway.	0.60	618.00	370.80
07/11/14	RMF	Organized, reviewed and revised January and February Final Monthly Reports.	3.30	618.00	2,039.40
07/14/14	RMF	Organized, reviewed and revised January and February Final Monthly Reports	1.30	618.00	803.40
07/15/14	RMF	Organized, reviewed and revised January and February Final Monthly Reports (2.8). Began review of April invoices (1.8).	4.60	618.00	2,842.80
07/16/14	RMF	Spoke to M. Reiser re KCC failure to send March invoice and efforts to receive same (.2). Drafted email to J. Ellman re same (.1). Met with A. Hudson, P. Roberts, I. Bodenstein and M. McMickle (by telephone) to discuss review of various US Bank Professionals (.5). Drafted email to D. Lemke re same (.1).	0.90	618.00	556.20
07/21/14	RMF	Organized, reviewed and revised January and February Final Monthly Reports.	2.20	618.00	1,359.60
07/22/14	RMF	Reviewed April invoices.	1.80	618.00	1,112.40
07/23/14	RMF	Reviewed April invoices.	3.70	618.00	2,286.60
07/25/14	RMF	Continued review of April invoices (3.1). Continued organizing, reviewing and revising February Final Monthly Report (1.7).	4.80	618.00	2,966.40
07/28/14	RMF	Continued review of April invoices (2.8). Continued organizing, reviewing and revising February Final Monthly Report (.6), and began organizing, reviewing and revising March Final Monthly Report (2.6).	6.00	618.00	3,708.00
07/29/14	RMF	Continued review of April invoices (3.7). Continued organizing, reviewing and revising March Final Monthly Report (1.2). Began reviewing, finalizing and transmitting April Preliminary Reports (1.3).	6.20	618.00	3,831.60

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
 Invoice 15721

Date	Atty	Description	Hours	Rate	Amount
07/30/14	RMF	Completed review of April invoices (4.1). Continued reviewing, finalizing and transmitting April Preliminary Reports (2.2).	6.30	618.00	3,893.40
07/31/14	RMF	Began preparing Third Quarterly Report (1.6). Continued reviewing, organizing and finalizing April Preliminary Statements and March Final Reports (1.5).	3.10	618.00	1,915.80

Total Fees	54.00	33,372.00
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Total Fees and Disbursements	33,372.00
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Total Current Charges	33,372.00
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Balance Forward	41,718.90
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Total Amount Due	75,090.90
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SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 15957
August 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 8/31/2014

Please include Invoice Number with Payment

Balance Forward		75,090.90
Current Fees	21,444.60	
Total Current Charges		21,444.60
Total Due		96,535.50

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	21,852.48	3,856.32
05/31/14	14683	42,629.69	36,390.98	6,238.71
06/30/14	14952	19,537.81	16,608.49	2,929.32
07/31/14	15721	33,372.00	0.00	33,372.00
Totals		314,437.50	239,346.60	75,090.90

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

August 31, 2014
Invoice 15957

Fees					
Date	Atty	Description	Hours	Rate	Amount
08/01/14	RMF	Continued organizing, reviewing and revising March Final Monthly Report (1.4). Continued reviewing, finalizing and transmitting April Preliminary Reports (1.1). Reviewed and revised Third Interim Fee Application for Fee Examiner Parties (.8). Discussed same with A. Hudson (.1). Spoke to D. Doyle re various March Final Report inserts and April Preliminary Reports (.2).	3.60	618.00	2,224.80
08/04/14	RMF	Continued organizing, reviewing and revising March Final Monthly Report (1.3). Continued reviewing and revising Third Quarterly Report (1.3). Continued reviewing, finalizing and transmitting April Preliminary Reports (1.6).	4.20	618.00	2,595.60
08/05/14	RMF	Continued organizing, reviewing and revising March Final Monthly Report (.7). Continued reviewing and revising Third Quarterly Report (1.6). Discussed same with I. Bodenstein (.2), G. Gouveia (.1) and P. Roberts (.1). Discussed Final Monthly Reports for Jan, Feb and March, and Third Quarterly Report, with A. Hudson (.3). Spoke to D. Doyle several times re Dentons and Jones Day March Final Reports (.3). Final review of and revisions to January, February and March Final Monthly Reports and Third Quarterly Report (2.8).	6.10	618.00	3,769.80
08/07/14	RMF	Spoke to P. Roberts re Supplement to Second Quarterly Report re EY and Dentons (.2). Spoke to S. Alberts re Dentons invoice issues (.2). Began reviewing May invoices (1.2).	1.60	618.00	988.80
08/08/14	RMF	Reviewed May invoices.	1.80	618.00	1,112.40
08/19/14	RMF	Reviewed May invoices.	2.00	618.00	1,236.00
08/20/14	RMF	Reviewed May invoices (2.8). Spoke to J. Ellman re plan and confirmation hearing issues (.2). Reviewed Kapila June and July invoices (.3).	3.30	618.00	2,039.40
08/21/14	RMF	Continued review of May invoices.	2.80	618.00	1,730.40
08/22/14	RMF	Continued review of May invoices.	1.70	618.00	1,050.60
08/25/14	RMF	Continued review of May invoice.	4.20	618.00	2,595.60
08/27/14	RMF	Continued review of May invoices.	2.30	618.00	1,421.40
08/29/14	RMF	Began review of, revisions to and transmittal of May Preliminary Reports.	1.10	618.00	679.80
Total Fees			34.70		21,444.60
Total Fees and Disbursements					21,444.60
Total Current Charges					21,444.60

Shaw Fishman Glantz & Towbin LLC

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

August 31, 2014
Invoice 15957

Balance Forward	75,090.90
Total Amount Due	96,535.50

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 16216
 September 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 9/30/2014

Please include Invoice Number with Payment

Previous Balance		96,535.50
Payments		-46,594.11
Balance Forward		49,941.39
Current Fees	22,804.20	
Total Current Charges		22,804.20
Total Due		72,745.59

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	21,852.48	3,856.32
05/31/14	14683	42,629.69	36,390.98	6,238.71
06/30/14	14952	19,537.81	16,608.49	2,929.32
07/31/14	15721	33,372.00	28,366.20	5,005.80
08/31/14	15957	21,444.60	18,227.91	3,216.69
Totals		335,882.10	285,940.71	49,941.39

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

September 30, 2014
Invoice 16216

Fees					
Date	Atty	Description	Hours	Rate	Amount
09/02/14	RMF	Continued to review May invoices.	1.10	618.00	679.80
09/03/14	RMF	Completed review of May invoices.	3.20	618.00	1,977.60
09/04/14	RMF	Reviewed, revised, finalized and transmitted multiple May Preliminary Reports to various professionals, including speaking to members of my team re questions respecting such reports.	4.10	618.00	2,533.80
09/07/14	RMF	Reviewed and revised Supplement to Quarterly Report for Jan, Feb and March 2014.	0.60	618.00	370.80
09/08/14	RMF	Reviewed and revised Supplement to Quarterly Report for Jan, Feb and March 2014.	0.40	618.00	247.20
09/11/14	RMF	Reviewed, revised, finalized and transmitted additional May Preliminary Reports, including several discussions with D. Doyle re same.	3.40	618.00	2,101.20
09/12/14	RMF	Began review of June invoices.	1.80	618.00	1,112.40
09/15/14	RMF	Continued to review June invoices.	2.60	618.00	1,606.80
09/16/14	RMF	Continued reviewing June invoices (1.8). Exchanged emails with J. Ellman re breakdown of asset and mediation categories in June Jones Day invoice (.1).	1.90	618.00	1,174.20
09/17/14	RMF	Continued reviewing June invoices.	1.30	618.00	803.40
09/18/14	RMF	Reviewed and revised Supplements to Quarterly Reports for July/Sept 2013 and Oct/Dec 2013 (1.1). Continued reviewing June invoices (1.2).	2.30	618.00	1,421.40
09/19/14	RMF	Continued to review June invoices.	2.80	618.00	1,730.40
09/21/14	RMF	Continued review of June invoices.	2.70	618.00	1,668.60
09/23/14	RMF	Continued review of June invoices.	4.80	618.00	2,966.40
09/24/14	RMF	Completed review of June invoices.	3.90	618.00	2,410.20
Total Fees			36.90		22,804.20
Total Fees and Disbursements					22,804.20
Total Current Charges					22,804.20
Balance Forward					49,941.39
Total Amount Due					72,745.59

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 15722
July 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 7/31/2014

Please include Invoice Number with Payment

Previous Balance		160,937.76
Payments		-98,575.66
Balance Forward		62,362.10
Current Fees	40,458.50	
Total Current Charges		40,458.50
Total Due		102,820.60

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	39,817.78	6,992.91
05/31/14	14684	46,311.87	39,379.61	6,932.26
06/30/14	14951	22,796.20	19,378.27	3,417.93
Totals		413,071.76	350,709.66	62,362.10

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

July 31, 2014
 Invoice 15722

Fees						
Date	Atty	Description	Hours	Rate	Amount	
06/23/14	IB	Review Milliman revised February 2014 invoice for Final Report insert.	0.20	434.00	86.80	
07/01/14	GEG	Review email and May fee statement and related documents from M. Hausman (Conway)	0.20	347.00	69.40	
07/01/14	PJR	Review Dykema March invoice (.3); draft and edit preliminary report on same (.3); email to R. Fishman on same (.1); continued review and analysis of EY March invoice (2.6).	3.30	419.00	1,382.70	
07/02/14	PJR	Continued review and analysis of EY March invoice (1.9); draft and edit preliminary report on EY March invoice (.9); email to R. Fishman on same (.1).	2.90	419.00	1,215.10	
07/03/14	GEG	Email to A. Hudson regarding status of Miller Canfield response to March preliminary report	0.10	347.00	34.70	
07/03/14	AH	Correspondence with G. Gouveia and Miller Canfield re reminder of deadline to submit redacted January-March invoices	0.10	248.00	24.80	
07/06/14	GEG	Email correspondence with M. McMickle regarding Conway's revised February invoice (.1); email correspondence with A. Hudson regarding Miller Canfield's revised February invoice (.1)	0.20	347.00	69.40	
07/07/14	IB	Review Milliman January and February 2014 final report insert drafts from A. Hudson and suggest revisions	0.20	434.00	86.80	
07/07/14	IB	Review March 2014 Miller Buckfire invoice and spreadsheet from M. McMickle (.6); prepare preliminary report (.2) and revised spreadsheet (.1) and send to R. Fishman	0.90	434.00	390.60	
07/07/14	IB	Email to S. Marken re: redacted February 2014 invoice	0.10	434.00	43.40	
07/07/14	AH	Drafting final reports for January and February, and correspondence with review members re same.	0.90	248.00	223.20	
07/07/14	DRD	Communications with R. Fishman regarding January 2014 final report inserts.	0.10	267.00	26.70	
07/08/14	IB	Review revised redacted February 2014 invoice from Miller Buckfire (.2); prepare February 2014 Final Report Insert and send to R. Fishman (.4)	0.60	434.00	260.40	
07/08/14	GEG	Email correspondence with M. Hausman (Conway) regarding status of March preliminary report (.1); initial review and edit March invoice review spreadsheet (1.8); email correspondence with A. Hudson regarding preparation of February and March final monthly report excerpts for Miller Canfield (.1)	2.00	347.00	694.00	
07/09/14	PJR	Review Dykema response to March preliminary report.	0.10	419.00	41.90	
07/09/14	PJR	Review invoice spreadsheets on GLC Advisors and John Young.	0.40	419.00	167.60	
07/10/14	IB	Review Brooks Wilkins response to March 2014 preliminary report	0.30	434.00	130.20	

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
 Invoice 15722

Date	Atty	Description	Hours	Rate	Amount
		(.2) and arrange meet and confer to resolve open issues (.1).			
07/10/14	GEG	Complete review and edit Conway March invoice review spreadsheet (3.1); draft preliminary report for Conway March invoice (.2); email correspondence with R. Fishman regarding same (.1)	3.40	347.00	1,179.80
07/11/14	IB	Phone call with M. Wilkins re: resolution discussion concerning Brooks Wilkins March 2014 invoice.	0.40	434.00	173.60
07/11/14	IB	Finalize and sent Milliman January and February final report excerpts and invoices to R. Fishman.	0.20	434.00	86.80
07/11/14	PJR	Brief review of revised EY invoices from 4Q 2013 (.7); exchange emails with W. Flick on same (.2).	0.90	419.00	377.10
07/14/14	IB	Email to Jeff Budin re: Milliman January 2014 invoice and lack of expense detail (.2); further email to J. Budin re; revised invoice. (.1).	0.30	434.00	130.20
07/14/14	AH	Draft Miller Canfield and Segal final January report excerpts (1.2); correspondence with S. Wohl re February preliminary report (.1); correspondence with G. Gouveia re Miller Canfield March resolution discussions (.1).	1.40	248.00	347.20
07/14/14	GEG	Draft January and February final monthly report excerpts for Conway (.4); email correspondence with R. Fishman regarding same (.1); email correspondence with M. Hausman regarding Conway's redacted January invoice (.1)	0.60	347.00	208.20
07/14/14	PJR	Review John Young April invoice (.3); exchange emails with M. McMickle on same (.2).	0.50	419.00	209.50
07/15/14	AH	Draft resolution comments to Miller Canfield March Invoice	0.40	248.00	99.20
07/15/14	MSR	Draft Final monthly statement for KCC for January.	0.40	267.00	106.80
07/15/14	PJR	Exchange emails with M. McMickle regarding EY March and April invoices.	0.20	419.00	83.80
07/15/14	PJR	Draft and edit Dykema final report inserts for January, February, and March (1.5); email to JJ Chang re Dykema invoices (.1).	1.60	419.00	670.40
07/15/14	PJR	Review draft insert for Foley January report and related emails of R. Fishman and M. Reiser.	0.20	419.00	83.80
07/16/14	IB	Begin review of emails from R. Fishman re: Waller and Bodman legal bills (.4); conference call with R. Fishman and Detroit team re; process to review bills (.5)	0.90	434.00	390.60
07/16/14	AH	Review of correspondence regarding review of US Bank professional in preparation for meeting on same (.2); meeting with P. Roberts, R. Fishman, I. Bodenstein and S. Kapila re review of US Bank professionals invoices and related issues (.4).	0.60	248.00	148.80
07/16/14	MSR	Draft email to R. Fishman re: KCC's delinquencies in reporting.	0.50	267.00	133.50
07/16/14	PJR	Review engagement letters for GLC and John Young (.4); begin review of related emails (.6); prepare for and meeting with R. Fishman, I. Bodenstein, A. Hudson, and M. McMickle regarding review of US Bank professionals and related issues (.5); follow up emails with M. McMickle on same (.3).	1.80	419.00	754.20

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
 Invoice 15722

Date	Atty	Description	Hours	Rate	Amount
07/16/14	PJR	Review EY comments on February preliminary report and M. McMickle analysis of same.	0.30	419.00	125.70
07/17/14	PJR	Review statement of work and related materials on EY engagement on expert opinion matters and associated invoice entries (.4); review City verification of invoices for March (.1); analyze EY responses to preliminary reports for January and February and verify revisions (1.3); draft and edit final EY monthly reports for January and February (1.9).	3.70	419.00	1,550.30
07/18/14	IB	Email to J. Witten at Bodman re: fee review process and April 2014 invoices.	0.30	434.00	130.20
07/18/14	IB	Begin review of Waller firm April 2014 invoices	0.50	434.00	217.00
07/18/14	IB	Begin review of Miller Buckfire April 2014 invoices.	0.20	434.00	86.80
07/18/14	PJR	Begin verification of revised 3Q EY invoices and drafting of supplemental 3Q report re EY (2.4); brief review of EY response re March invoices (.3); exchange emails with M. McMickle on same (.2); exchange several emails with W. Flick on same and missing October revised invoice (.4)	3.30	419.00	1,382.70
07/20/14	AH	Begin reviewing April invoices of Miller Canfield and Waller.	4.50	248.00	1,116.00
07/21/14	IB	Review Miller Buckfire Amended and Restated Change Order to Services contract dated June 16, 2014 (.6) and April 2014 Special Transaction Invoice (.4).	1.00	434.00	434.00
07/21/14	IB	Review Waller April 2104 Invoice Expense spreadsheet	0.60	434.00	260.40
07/21/14	IB	Email with M. McMickle re: Bodman invoices for April 2014.	0.10	434.00	43.40
07/21/14	GEG	Email correspondence with M. Hausman (Conway) regarding revised version of redacted February invoice (.1) and forward to A. Hudson for inclusion in quarterly reporting package (.1); email correspondence with M. Reiser regarding status of Pepper Hamilton information for first quarterly reporting and April preliminary report (.1); review email and redacted January and February invoice from Miller Canfield (.1)	0.40	347.00	138.80
07/21/14	AH	Review of Miller Canfield April invoice and draf comments on excel sheet (3.6); continue review Waller April invoice (.2)	3.80	248.00	942.40
07/21/14	AH	Continue work on drafting chronology	2.10	248.00	520.80
07/21/14	MSR	Draft inserts for final monthly reports for February.	1.20	267.00	320.40
07/21/14	PJR	Exchange emails with M. McMickle regarding EY response to March preliminary report (.3); review emails on Segal February report (.1).	0.40	419.00	167.60
07/22/14	IB	Review Bodman April 2014 invoice for March time received from J. Witten (.2); phone call with J. Witten re: needed revisions (.2); email to J. Witten re: sample of acceptable invoice and request to submit revised form of invoice for April 2014 time.(.2)	0.60	434.00	260.40
07/22/14	IB	Prepare draft of Miller Buckfire April 2014 Preliminary Report.	1.50	434.00	651.00
07/22/14	GEG	Review and comment on Miller Canfield April invoice (2.3); email correspondence with A. Hudson regarding revised Miller Canfield	6.60	347.00	2,290.20

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
 Invoice 15722

Date	Atty	Description	Hours	Rate	Amount
		April invoice review spreadsheet and preparation of preliminary report (.2); review and comment on Conway MacKenzie April invoice and incorporate edits to review spreadsheet (3.1); review spreadsheet comparison of Miller Canfield standard v. blended hourly rate (.1); draft preliminary report for Conway April invoice (.3); email correspondence with M. Hausman (Conway) regarding updated billing analysis to confirm compliance with respect to April invoice (.1); email correspondence with M. McMickle regarding Conway April invoice review (.2); review draft February final monthly report excerpt for Miller Canfield and email comments to A. Hudson (.2); email to R. Fishman with draft preliminary report and review spreadsheet for Conway April invoice (.1)			
07/22/14	AH	Correspondence with S. Wohl regarding Segal's final invoices (.2); drafting final February report excerpts (.8); review Segal April Invoice (.3); talk with P. Roberts re Segal April invoice (.1); revise Miller Canfield final report excerpt and send to R. Fishman (.5); discussion with I. Bodenstein re Waller invoices (.1).	2.00	248.00	496.00
07/22/14	MSR	Review March invoices for KCC.	2.80	267.00	747.60
07/22/14	PJR	Brief review of EY May invoice.	0.30	419.00	125.70
07/22/14	PJR	Review draft final February report insert for Segal (.1); exchange emails with A. Hudson on same (.1); confer with A. Hudson regarding Segal April invoice (.2); review Segal April invoice (.2).	0.60	419.00	251.40
07/23/14	IB	Revise draft of Miller Buckfire April 2104 Preliminary Report (.4); prepare spreadsheet to go with report (.4); finalize report and spreadsheet and send to R. Fishman (.3)	1.10	434.00	477.40
07/23/14	IB	Review and approve Kilpatrick April 2014 Preliminary Report	0.30	434.00	130.20
07/23/14	GEG	Review draft preliminary report for Miller Canfield April invoice (.1) and email correspondence with A. Hudson regarding same (.1)	0.20	347.00	69.40
07/23/14	DRD	Prepare final report inserts for February 2014 for Jones Day (.8), Dentons (.7), Lazard (.1), and Brooks Wilkins (.2).	1.80	267.00	480.60
07/23/14	AH	Draft Miller Canfield April preliminary report (.6); draft Segal April preliminary report (.5)	1.10	248.00	272.80
07/23/14	PJR	Review draft Segal preliminary report for April and exchange emails with A. Hudson on same.	0.20	419.00	83.80
07/23/14	PJR	Review Dykema April invoice and analyze professional fee issues in connection therewith (1.1); begin draft of preliminary report on Dykema April invoice (.5).	1.60	419.00	670.40
07/24/14	IB	Review and approve D. Doyle drafts of Brooks Wilkins and Dentons February 2014 final report inserts.	0.30	434.00	130.20
07/24/14	IB	Review invoice and discuss Ottenwess April 2014 Preliminary Report with M. Reiser	0.20	434.00	86.80
07/24/14	IB	Review invoice and discuss Milliman April 2014 Preliminary Report with A. Hudson (.2); revise draft of Preliminary Report (.2)	0.40	434.00	173.60
07/24/14	GEG	Email correspondence with M. Hausman regarding status of Conway response to March preliminary report (.1); office	0.20	347.00	69.40

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
 Invoice 15722

Date	Atty	Description	Hours	Rate	Amount
		conference with M. Reiser regarding preliminary report for Pepper Hamilton April invoice (.1)			
07/24/14	AH	Review Milliman April invoice and draft preliminary report	0.60	248.00	148.80
07/24/14	MSR	Review March invoices for Pepper Hamilton (.8); Review April invoices for Pepper Hamilton, Ottenwess, and Foley (3.1).	3.90	267.00	1,041.30
07/24/14	PJR	Confer with M. Reiser regarding KCC March and April invoices (.1); review related emails with D. Foster of KCC on same (.1); review email from M. Paque on same (.1).	0.30	419.00	125.70
07/24/14	PJR	Confer with M. Reiser regarding Foley April invoice.	0.10	419.00	41.90
07/25/14	GEG	Email correspondence with M. McMickle regarding Conway's responses to March preliminary report	0.10	347.00	34.70
07/25/14	DRD	Review Dentons invoice spreadsheets.	1.00	267.00	267.00
07/25/14	AH	Updating January final report per request of R. Fishman (.8); begin drafting 3rd interim fee application (1.1).	1.90	248.00	471.20
07/25/14	PJR	Review updated EY invoices for October, January and February and reconciliations from EY on same (.6); email to M. McMickle on same (.1); edits to supplemental monthly report for July, August and September (1.2)	1.90	419.00	796.10
07/25/14	PJR	Confer with M. Reiser regarding KCC response to comments on March invoice.	0.20	419.00	83.80
07/25/14	PJR	Review Fifth Amended Plan with attention to added provisions regarding Fee Examiner (.4); exchange emails with R. Fishman on same (.2)	0.60	419.00	251.40
07/25/14	PJR	Edits to Dykema April preliminary report (.5); email to R. Fishman on same (.1).	0.60	419.00	251.40
07/27/14	GEG	Review Conway responses to March preliminary report and M. McMickle draft resolution comments (1.0); email correspondence with M. McMickle regarding same (.2)	1.20	347.00	416.40
07/28/14	GEG	Email correspondence with M. McMickle and R. Fishman regarding Conway's responses to March preliminary report (.2); incorporate R. Fishman comments into resolution comments section of Conway March invoice review spreadsheet (.2) and follow up email correspondence with R. Fishman for approval of same (.1); email to M. Hausman (Conway) regarding Fee Examiner's proposed resolution comments for Conway's March invoice (.2)	0.70	347.00	242.90
07/28/14	MSR	Draft March final reports for professionals.	1.10	267.00	293.70
07/28/14	PJR	Edits to EY 3Q Final Monthly Report and Supplemental Quarterly Report (2.5); review revised invoices for October 2013 and January and February 2014 (.3); exchange emails with W. Flick on same (.3); draft and edit final March Report for EY (.9); emails to R. Fishman on same (.2); exchange emails with M. McMickle on same (.3).	4.50	419.00	1,885.50
07/28/14	PJR	Exchange emails with J. Chang regarding Dykema redacted 1Q 2014 invoices (.2); review same (.1); email to A. Hudson on same (.1).	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

July 31, 2014
 Invoice 15722

Date	Atty	Description	Hours	Rate	Amount	
07/29/14	IB	Email with J. Witten re: Bodman April 2014 invoice	0.10	434.00	43.40	
07/29/14	DRD	Continue review of Dentons invoice for April 2014.	2.00	267.00	534.00	
07/29/14	AH	Updating Detroit final January and February reports with specific information for certain professionals (.9); continue drafting 3rd interim fee application (1.3).	2.20	248.00	545.60	
07/29/14	MSR	Review April invoices and draft preliminary reports.	3.90	267.00	1,041.30	
07/29/14	PJR	Edits to EY revised July-September final report.	0.30	419.00	125.70	
07/30/14	IB	Revise draft of Miller Buckfire April 2014 preliminary report	0.30	434.00	130.20	
07/30/14	IB	Review Dentons April 2014 invoice for preliminary report	1.00	434.00	434.00	
07/30/14	DRD	Review Jones Day April 2014 invoice.	4.60	267.00	1,228.20	
07/30/14	AH	Continue drafting 3rd interim fee application	2.80	248.00	694.40	
07/30/14	MSR	Review KCC April invoice and draft preliminary report.	2.20	267.00	587.40	
07/30/14	PJR	Exchange emails with M. McMickle regarding US Bank professionals' invoices.	0.10	419.00	41.90	
07/31/14	IB	Finalize Miller Buckfire April 2014 monthly report and provide to R. Fishman.	0.30	434.00	130.20	
07/31/14	IB	Meet with D. Doyle to review Dentons April 2014 invoice comments	0.30	434.00	130.20	
07/31/14	IB	Review revised Bodman April 2014 invoices	0.40	434.00	173.60	
07/31/14	IB	Review revised April 2014 expense submissions from C Rogers for Waller (.3); discuss with A. Hudson (.1)	0.40	434.00	173.60	
07/31/14	GEG	Review Conway's revised March invoice (.3); email correspondence with M. McMickle and M. Hausman (Conway) regarding same (.1); draft Conway insert for March final monthly report (.2) and email to R. Fishman regarding same (.1); review draft Miller Canfield insert for March final monthly report (.1) and email correspondence with A. Hudson regarding same (.1)	0.90	347.00	312.30	
07/31/14	DRD	Continue review of Jones Day April 2014 invoice (3.6) and Dentons April 2014 invoice (1.1); draft Jones Day (2.3) and revise Dentons (.3) preliminary report for April 2014.	7.30	267.00	1,949.10	
07/31/14	AH	Finish drafting Fee Application (.6); correspondence with review team and certain professionals re status of submitting redacted/revised invoices for quarterly report (.7); discussion with I. Bodenstein re Bodman April invoice (.1); Draft Segal final March report and Miller Canfield final March report (.8); revise Exhibit A to Fee application.	2.20	248.00	545.60	
07/31/14	PJR	Exchange emails with A. Hudson regarding revised 1Q 2014 EY invoices.	0.20	419.00	83.80	
Total Fees			121.70		40,458.50	
					Total Fees and Disbursements	40,458.50
					Total Current Charges	40,458.50
					Balance Forward	62,362.10

Shaw Fishman Glantz & Towbin LLC

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

July 31, 2014
Invoice 15722

Total Amount Due

102,820.60

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 15958
August 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 8/31/2014

Please include Invoice Number with Payment

Balance Forward		102,820.60
Current Fees	26,328.00	
Current Disbursements	292.40	
Total Current Charges		26,620.40
Total Due		129,441.00

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	39,817.78	6,992.91
05/31/14	14684	46,311.87	39,379.61	6,932.26
06/30/14	14951	22,796.20	19,378.27	3,417.93
07/31/14	15722	40,458.50	0.00	40,458.50
Totals		453,530.26	350,709.66	102,820.60

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

August 31, 2014
Invoice 15958

Fees					
Date	Atty	Description	Hours	Rate	Amount
08/01/14	IB	Review and approve Dentons April 2014 preliminary report and spreadsheet draft from D. Doyle.	0.30	434.00	130.20
08/01/14	IB	Review and approve A. Hudson draft of Milliman March 2014 final report insert	0.10	434.00	43.40
08/01/14	IB	Phone call with S. Marken re: March 2014 preliminary report (.1); prepare March 2014 final report insert and send to R. Fishman (.5)	0.60	434.00	260.40
08/01/14	IB	Review and approve form of Brooks Wilkins April 2014 preliminary report from D. Doyle	0.30	434.00	130.20
08/01/14	AH	Draft Milliman March final report excerpt (.4); review revisions to third interim fee app from R. Fishman (.1); update the February final report with receipt dates of Professionals' February invoices and other information (.5); revise third interim fee application in accordance with comments from R. Fishman (.5).	1.50	248.00	372.00
08/01/14	DRD	Review Brooks Wilkins (1.7) and Lazard (.1) invoices for April 2014; draft preliminary reports for same (.3).	2.10	267.00	560.70
08/01/14	PJR	Confer with M. Reiser regarding KCC April preliminary report.	0.10	419.00	41.90
08/01/14	PJR	Brief review of Foley June invoice.	0.10	419.00	41.90
08/01/14	GEG	Review email and redacted March invoice from Conway MacKenzie	0.10	347.00	34.70
08/01/14	MSR	Review KCC's April invoice and speak with R. Fishman re: issues.	3.40	267.00	907.80
08/03/14	DRD	Draft final report inserts for Jones Day (1.1) and Brooks Wilkins (.3) and communications with R. Fishman, B. Smith (Lazard) and S. Alberts (Dentons) regarding same (.4).	1.80	267.00	480.60
08/04/14	IB	Review Bodman spreadsheet of April 2014 invoice and mark up for A. Hudson to prepare preliminary report.	0.30	434.00	130.20
08/04/14	IB	Review and approve March 2014 final report insert for Kilpatrick from A. Hudson.	0.10	434.00	43.40
08/04/14	IB	Review and revise draft of quarterly report for first quarter 2014 and give to R. Fishman.	0.50	434.00	217.00
08/04/14	GEG	Email correspondence with M. Hausman (Conway) regarding status of Fee Examiner's quarterly report (.1); office conference with M. Reiser regarding Pepper Hamilton response to April preliminary report (.1); review email correspondence from R. Fishman and S. Kapila regarding draft quarterly report (.2)	0.40	347.00	138.80
08/04/14	DRD	Review March 2014 invoice of Jones Day and draft email to J. Ellman regarding same (1.2); communications with Lazard regarding March 2014 invoice and response to preliminary report (.4); communications with R. Fishman regarding same (.1); communications with M. Wilkins regarding redacted invoices (.1);	2.50	267.00	667.50

Shaw Fishman Glantz & Towbin LLC

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

August 31, 2014
 Invoice 15958

Date	Atty	Description	Hours	Rate	Amount
		communications with A. Hudson regarding same (.1); communications with J. Ellman regarding redacted invoices (.2); communications with S. Alberts and R. Fishman regarding March 2014 preliminary report and invoice (.4).			
08/04/14	PJR	Review draft of Third Quarterly Report and related emails.	0.40	419.00	167.60
08/05/14	IB	Review Dentons spreadsheet response and revised March 2014 invoice for March final report insert.	0.50	434.00	217.00
08/05/14	IB	Review G. Gouveia and S. Kapila comments to form of quarterly report (.2) and discuss with R. Fishman (.1)	0.30	434.00	130.20
08/05/14	GEG	Review and edit draft quarterly report (.3) and email correspondence with R. Fishman regarding same (.1)	0.40	347.00	138.80
08/05/14	PJR	Review drafts of quarterly report and related emails (.7); confer with R. Fishman on same (.1); review Fee Examiner fee application (.3); confer with A. Hudson on same (.1).	1.20	419.00	502.80
08/05/14	DRD	Communications with J. Ellman regarding March 2014 invoice (.3); communications with R. Fishman regarding Jones Day March 2014 invoice (.2); communications with A. Hudson regarding February and March 2014 invoice of Jones Day (.3); review and revise January, February and March 2014 final reports (1.8); draft correspondence to Jones Day regarding February 2014 reduction after calculating deduction (1.3).	3.90	267.00	1,041.30
08/05/14	AH	Updating February and March Monthly final reports and reviewing second quarterly report on ECF to prepare for filing (1.2); compiling and organizing professionals' January, February, and March monthly invoices to include with third quarterly report (2.2); make revisions to third quarterly report, including adding monthly summary charts (1.8); work with J. Hampton on getting third quarterly report and attendant exhibits on system and organized for filing (.7); finalize and compile exhibits for third interim fee application for filing (.5); revising final January monthly report (.5); file third quarterly report (.7)	7.60	248.00	1,884.80
08/06/14	DRD	Communication with R. Fishman regarding report supplements.	0.10	267.00	26.70
08/08/14	PJR	Review Segal response to April preliminary report.	0.10	419.00	41.90
08/11/14	PJR	Exchange emails with M. McMickle regarding US Bank invoices.	0.20	419.00	83.80
08/11/14	PJR	Review Dykema revised April invoice (.3); draft and edit Dykema April final report insert (.5); email to JJ Chang on final April Dykema invoice (.1).	0.90	419.00	377.10
08/13/14	PJR	Brief review of EY May spreadsheet and associated summary from M. McMickle.	0.30	419.00	125.70
08/13/14	GEG	Phone call with Jon Green (Miller Canfield) regarding billing categorization question.	0.10	347.00	34.70
08/14/14	GEG	Email correspondence with A. Hudson regarding Miller Canfield May invoice review (.1); email correspondence with M. Reiser regarding Pepper Hamilton May invoice review (.1)	0.20	347.00	69.40
08/14/14	DRD	Communications with J. Ellman regarding supplement to Jones Day	0.10	267.00	26.70

Shaw Fishman Glantz & Towbin LLC

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

August 31, 2014
 Invoice 15958

Date	Atty	Description	Hours	Rate	Amount
		report.			
08/14/14	PJR	Review and analysis of EY April invoice.	2.20	419.00	921.80
08/15/14	DRD	Prepare amended final report for Dentons December 2013 invoice (.8) and Jones Day March 2014 invoice (.7).	1.50	267.00	400.50
08/15/14	PJR	Confer with D. Doyle regarding supplement to 4Q 2013 Report (.1); review emails and attachments from D. Doyle on same (.3).	0.40	419.00	167.60
08/17/14	GEG	Review emails and July invoice submissions from M. Hausman (Conway)	0.10	347.00	34.70
08/18/14	PJR	Continued review and analysis of EY April invoice (2.9); brief review of EY June invoice (.3);	3.20	419.00	1,340.80
08/18/14	AH	Reviewing Miller Canfield May Invoice.	2.20	248.00	545.60
08/19/14	AH	Continue review of Miller Canfield May invoice.	1.10	248.00	272.80
08/19/14	PJR	Exchange emails with M. McMickle regarding EY invoices (.1); review W. Flick email regarding EY holdback issues and exchange emails with him on same (.3).	0.40	419.00	167.60
08/20/14	AH	Continue review of Miller Canfield May Invoice	1.30	248.00	322.40
08/21/14	DRD	Communications with R. Fishman regarding May preliminary reports.	0.10	267.00	26.70
08/21/14	AH	Complete review and spreadsheet of Miller Canfield May invoice and send to G. Gouveia for comment	1.40	248.00	347.20
08/22/14	GEG	Email correspondence with R. Fishman and M. Reiser regarding status of May invoice review and preliminary report for Pepper Hamilton, Conway Mackenzie and Miller Canfield (.1); review City verification forms for April invoices of Pepper Hamilton, Conway Mackenzie and Miller Canfield (.1)	0.20	347.00	69.40
08/22/14	DRD	Communications with J. Ellman regarding amended supplemental report for March 2014.	0.20	267.00	53.40
08/22/14	MSR	Review May invoices for Pepper Hamilton, KCC, and Foley.	4.70	267.00	1,254.90
08/24/14	GEG	Review and edit resolution comments for Conway MacKenzie April invoice (.9); email correspondence with M. McMickle and R. Fishman regarding same (.2); email correspondence with M. Hausman (Conway) regarding status of April resolution discussions and May preliminary report (.1); review and edit review spreadsheet for Miller Canfield May invoice (1.5) and email correspondence with A. Hudson regarding same (.1) review and edit review spreadsheet for Conway MacKenzie May invoice (2.4), draft preliminary report (.2) and email correspondence with R. Fishman regarding same (.1)	5.50	347.00	1,908.50
08/24/14	PJR	Continuing review and analysis of EY April invoice.	3.40	419.00	1,424.60
08/25/14	IB	Review and approve Milliman May 2014 preliminary report and spreadsheet.	0.20	434.00	86.80
08/25/14	IB	Review and approve Kilpatrick May 2014 preliminary report and spreadsheet.	0.20	434.00	86.80
08/25/14	PJR	Review Segal May invoice (.2); review draft preliminary report and spreadsheet on same (.2); exchange emails with A. Hudson on same (.1).	0.50	419.00	209.50

Shaw Fishman Glantz & Towbin LLC

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

August 31, 2014
 Invoice 15958

Date	Atty	Description	Hours	Rate	Amount
08/25/14	PJR	Draft and edit EY April preliminary report (.4); edits to associated spreadsheet (.3).	0.70	419.00	293.30
08/25/14	IB	Prepare draft of Miller Buckfire May 2014 Preliminary Report and Spreadsheet (.6); revise and send to R. Fishman (.2)	0.80	434.00	347.20
08/25/14	GEG	Email correspondence with A. Hudson regarding Miller Canfield May invoice review and issues related to preliminary report (.1); office conference with M. Reiser regarding Pepper Hamilton May invoice review (.1); review draft preliminary report for Miller Canfield May invoice (.1)	0.30	347.00	104.10
08/25/14	PJR	Review and analyze Dykema May invoice (.5); draft and edit preliminary report on Dykema May invoice (.4).	0.90	419.00	377.10
08/25/14	DRD	Draft supplement to third quarterly report and related exhibit.	2.10	267.00	560.70
08/25/14	PJR	Review Fee Examiner invoices for June (.2); draft and edit notice of Fee Examiner invoices for June (.4).	0.60	419.00	251.40
08/25/14	PJR	Review EY correspondence on 1Q 2014 discrepancies and analyze same.	0.60	419.00	251.40
08/25/14	AH	Review of and draft report for Milliman May invoice (.4); review of and draft report for Kilpatrick May invoice (.5); review of and draft reports for Segal May Invoice and Bodman April invoices (1.1); review of Waller April Invoice and begin drafting spreadsheet of comments (4.0).	6.00	248.00	1,488.00
08/26/14	GEG	Review Pepper Hamilton May invoice (.7); email correspondence with M. Reiser regarding comments to Pepper Hamilton May invoice review spreadsheet and preliminary report (.1)	0.80	347.00	277.60
08/26/14	IB	Review and revise Bodman April 2014 preliminary report draft from A. Hudson.	0.30	434.00	130.20
08/26/14	IB	Review Brooks Wilkins response to April 2014 preliminary report (.4); phone call with M. Wilkins and D. Doyle re: resolution discussion (.4)	0.80	434.00	347.20
08/26/14	DRD	Review and revise supplement to third quarterly report (1.1) and confer with P. Roberts regarding same (.1).	1.20	267.00	320.40
08/27/14	PJR	Review S. Wohl email regarding 1Q report on Segal (.1); email with A. Hudson on same (.1).	0.20	419.00	83.80
08/27/14	MSR	May review and preliminary reports	6.80	267.00	1,815.60
08/28/14	DRD	Review May 2014 invoice of Dentons (.9); coordinate filing of supplement to third quarterly report (.3).	1.20	267.00	320.40
08/29/14	GEG	Review R. Fishman transmittal email to M. Hausman (Conway) regarding May preliminary report and calendar deadline to complete resolution discussions.	0.10	347.00	34.70
08/29/14	DRD	Continue review of Dentons May 2014 invoice (1.9); communications with P. Roberts, J. Ellman, and R. Fishman regarding supplement to third quarterly report (.4).	2.30	267.00	614.10
Total Fees			85.00		26,328.00

Shaw Fishman Glantz & Towbin LLC

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

August 31, 2014
Invoice 15958

Disbursements

Date	Description		Amount
08/04/14	Photocopy; Quarterly fee report (J. Hampton)	1984 @ 0.10	198.40
08/05/14	Photocopy; Quarterly fee report (J. Hampton)	940 @ 0.10	94.00

Total Disbursements 292.40

Total Fees and Disbursements 26,620.40

Total Current Charges 26,620.40

Balance Forward 102,820.60

Total Amount Due 129,441.00

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 16215
 September 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 9/30/2014

Please include Invoice Number with Payment

Previous Balance		129,441.00
Payments		-57,060.92
Balance Forward		72,380.08
Current Fees	20,273.10	
Current Disbursements	76.70	
Total Current Charges		20,349.80
Total Due		92,729.88

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	39,817.78	6,992.91
05/31/14	14684	46,311.87	39,379.61	6,932.26
06/30/14	14951	22,796.20	19,378.27	3,417.93
07/31/14	15722	40,458.50	34,389.72	6,068.78
08/31/14	15958	26,620.40	22,671.20	3,949.20
Totals		480,150.66	407,770.58	72,380.08

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

September 30, 2014
Invoice 16215

Fees						
Date	Atty	Description	Hours	Rate	Amount	
09/01/14	DRD	Review May 2014 invoice of Jones Day.	0.90	267.00	240.30	
09/01/14	PJR	Edits to 1Q 2014 Quarterly Report to address EY corrections (1.5); email to R. Fishman on same (.2).	1.70	419.00	712.30	
09/02/14	GEG	Email correspondence with R. Fishman regarding resolution comments for Conway April invoice	0.10	347.00	34.70	
09/02/14	DRD	Continue review of Dentons May 2014 invoice.	0.50	267.00	133.50	
09/03/14	AH	Review Waller April invoice and continue working on spreadsheet.	2.80	248.00	694.40	
09/04/14	IB	Review Dentons May 2014 invoice/spreadsheet for preliminary report.	1.10	434.00	477.40	
09/04/14	GEG	Email correspondence with R. Fishman regarding resolution discussions for Conway April invoice (.1); email correspondence with M. Hausman (Conway) and R. Fishman regarding extension of time to respond to May preliminary report (.1); email correspondence with R. Fishman and A. Hudson regarding May preliminary report (.1)	0.30	347.00	104.10	
09/04/14	DRD	Communications with I. Bodenstein regarding revisions to Dentons May 2014 preliminary report (.2); draft May preliminary report for Jones Day (3.1).	3.30	267.00	881.10	
09/04/14	AH	Draft May preliminary reports for Milliman, Segal and Kilpatrick (.9); continue working on spreadsheet for Waller April invoice (.7).	1.60	248.00	396.80	
09/05/14	IB	Discuss Denton's May 2014 invoice with R. Fishman	0.20	434.00	86.80	
09/05/14	IB	Review Denton's March-June 2014 invoices re: non-legal employee designations	0.50	434.00	217.00	
09/05/14	IB	Review Brooks Wilkins May 2014 invoice and spreadsheet for preliminary report	0.40	434.00	173.60	
09/05/14	GEG	Review R. Fishman transmittal email to Miller Canfield regarding May preliminary report and calendar deadline for resolution discussions (.1); email correspondence with R. Fishman regarding resolution discussions for Conway April invoice (.1); phone call (.1) and email correspondence (.1) with M. Hausman (Conway) regarding April invoice resolution comments	0.40	347.00	138.80	
09/05/14	DRD	Continue review of Jones Day May 2014 invoice and finalize preliminary report (2.1); communications with J. Ellman and R. Fishman regarding supplement to March 2014 report (.1); draft Brooks Wilkins preliminary report for May 2014 (.2); draft Lazard preliminary report for May 2014 (.2); prepare Dentons preliminary report for May 2014 (.4); communications with I. Bodenstein regarding Dentons and Brooks Wilkins May 2014 invoices (.1).	3.10	267.00	827.70	

Shaw Fishman Glantz & Towbin LLC

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

September 30, 2014
 Invoice 16215

Date	Atty	Description	Hours	Rate	Amount
09/06/14	IB	Review and revise D. Doyle draft of Dentons May 2104 preliminary report (.3); review and approve D. Doyle draft of Brooks Wilkins May 2014 preliminary report (.1)	0.40	434.00	173.60
09/08/14	DRD	Finalize supplement to Third Final Quarterly Report and coordinate filing (.4); communications with J. Ellman regarding same (.1); communications with R. Fishman and P. Roberts regarding same (.1); revise preliminary report for Dentons May 2014, communications with I. Bodenstein regarding same, and send to R. Fishman (.4).	1.00	267.00	267.00
09/08/14	AH	Correspondence with Fee Examiner Team re review status of US Bank professionals.	0.20	248.00	49.60
09/08/14	PJR	Review R. Fishman email regarding supplement to 1Q 2014 Report (.1); confer with D. Doyle on same (.1); review final version of same (.2).	0.40	419.00	167.60
09/08/14	PJR	Review A. Hudson email on US Bank professionals and exchange emails with M. McMickle on same.	0.10	419.00	41.90
09/09/14	GEG	Email correspondence with M. McMickle and M. Reiser regarding Pepper Hamilton August invoice broken down into two parts	0.10	347.00	34.70
09/11/14	DRD	Communications with R. Fishman regarding Lazard May 2014 invoice.	0.20	267.00	53.40
09/11/14	PJR	Exchange emails with W. Flick on EY supplemental reports.	0.20	419.00	83.80
09/15/14	PJR	Brief review of EY June invoice and related email from M. McMickle.	0.40	419.00	167.60
09/16/14	DRD	Draft supplement to Dentons December 2013 Monthly Report.	0.80	267.00	213.60
09/16/14	PJR	Draft and edit revised supplement to 3Q 2013 report and associated Final Monthly Report of EY (1.9); draft and edit supplement to 4Q 2013 report (.9); draft and edit associated final report of EY for 4Q 2013 (1.9); confer with D. Doyle on Dentons insert in 4Q 2013 supplemental report (.1).	4.80	419.00	2,011.20
09/17/14	PJR	Edits to supplemental quarterly reports for 3Q and 4Q 2013.	2.20	419.00	921.80
09/18/14	GEG	Email correspondence with M. Hausman (Conway) regarding response to May preliminary report (.1); follow up email correspondence with M. McMickle (Kapila) regarding same (.1); review Pepper Hamilton response to May preliminary report (.2) and email correspondence with M. Reiser regarding same (.1); review email and July invoice submission from M. Swanson (Miller Canfield) (.1)	0.60	347.00	208.20
09/18/14	AH	Compile Detroit supplemental filings (.3); discussion with K. Janecki re PDF sizes and format for supplemental filings (.1); work with K. Janecki on getting supplemental quarterly reports filed (.2).	0.60	248.00	148.80
09/18/14	PJR	Further edits to 2013 3Q and 4Q quarterly reports (1.1); exchange emails with A. Hudson and R. Fishman on same (.3).	1.40	419.00	586.60
09/19/14	IB	Email to J. Witten re: no need to submit Bodman invoices	0.10	434.00	43.40
09/19/14	PJR	Brief review of EY July invoice and related email transmittal correspondence.	0.30	419.00	125.70

Shaw Fishman Glantz & Towbin LLC

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

September 30, 2014
 Invoice 16215

Date	Atty	Description	Hours	Rate	Amount
09/21/14	GEG	Review M. McMickle proposed resolution comments for Conway May invoice (.4) and email correspondence with M. McMickle and R. Fishman regarding same (.1)	0.50	347.00	173.50
09/23/14	GEG	Email correspondence with A. Hudson regarding status of invoice review and reporting for Miller Canfield April, May and June invoices	0.10	347.00	34.70
09/23/14	PJR	Begin review and analysis of EY May invoice.	1.70	419.00	712.30
09/24/14	GEG	Briefly review email and September invoice from Pepper Hamilton (.1); email correspondence with M. Reiser regarding status of invoice review and reporting for Pepper Hamilton April, May and June invoices (.1)	0.20	347.00	69.40
09/24/14	IB	Review Brooks Wilkins June 2014 monthly invoice and give comments to D. Doyle for preliminary report.	0.40	434.00	173.60
09/24/14	IB	Review Miller Buckfire June 2014 invoice re: preliminary report.	0.30	434.00	130.20
09/24/14	PJR	Exchange emails with W. Flick regarding 3Q and 4Q 2013 supplemental reports.	0.20	419.00	83.80
09/25/14	IB	Review Miller Buckfire June 2014 invoice and prepare preliminary report	0.40	434.00	173.60
09/25/14	IB	Review Milliman June 2014 invoice and spreadsheet for preliminary report	0.30	434.00	130.20
09/25/14	PJR	Review W. Flick email regarding EY April invoice.	0.10	419.00	41.90
09/26/14	IB	Finalize and send Miller Buckfire June 2014 preliminary report and spreadsheet to R. Fishman.	0.20	434.00	86.80
09/28/14	AH	Review Miller Canfield June Invoice.	2.50	248.00	620.00
09/29/14	GEG	Review and comment on Miller Canfield June invoice review spreadsheet (.9) and email correspondence with A. Hudson regarding same (.2)	1.10	347.00	381.70
09/29/14	DRD	Review Dentons June 2014 invoice and draft preliminary report (3.1); review Jones Day June 2014 invoice and draft preliminary report (2.1).	5.20	267.00	1,388.40
09/29/14	AH	Complete review of Miller Canfield June invoice and excel sheet comments (2.3); draft Milliman June report (.2); review Kilpatrick June Invoice and draft preliminary report (.7); review Segal June invoice (.2).	3.40	248.00	843.20
09/29/14	MSR	Review June monthly invoices for Pepper Hamilton, Ottenwess and Foley.	4.50	267.00	1,201.50
09/29/14	PJR	Exchange emails with M. McMickle regarding EY April invoice.	0.20	419.00	83.80
09/30/14	GEG	Review and edit draft resolution comments for Miller Canfield April invoice (.5); review and edit draft resolution comments for Miller Canfield May invoice (.3); review and edit Conway June invoice review spreadsheet (2.4)	3.20	347.00	1,110.40
09/30/14	DRD	Continue preparing and finalize Jones Day preliminary report for June 2014.	4.30	267.00	1,148.10
09/30/14	AH	Resolution comments for May and April invoice spreadsheets.	1.40	248.00	347.20
09/30/14	PJR	Continued analysis of EY May invoice.	2.20	419.00	921.80

Shaw Fishman Glantz & Towbin LLC

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

September 30, 2014
 Invoice 16215

Date	Atty	Description	Hours	Rate	Amount
Total Fees			63.10		20,273.10

Disbursements

Date	Description	Hours	Rate	Amount
08/29/14	Photocopy; Jones Day - May 2014 Reports (KXJ)	391	@ 0.10	39.10
09/30/14	Pacer Research; Filings & Docket (KXJ)			37.60
Total Disbursements				76.70

Total Fees and Disbursements	20,349.80
Total Current Charges	20,349.80
Balance Forward	72,380.08
Total Amount Due	92,729.88

EXHIBIT 6-D

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #278 - 07/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	18.10	272.00	4,923.20
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.10	450.00	45.00
MARY MCMICKLE - Partner, CPA, CIRA	17.80	342.00	6,087.60
MARK PARISI - Forensic Analyst CPA, CFE	28.00	156.00	4,368.00
TOTAL	<u>64.00</u>		<u>\$15,423.80</u>
	BLENDED RATE	\$241.00	
	TOTAL EXPENSES		<u>1.80</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$15,425.60</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: 278
07/31/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JULY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
07/01/2014	MCP	RESOLVE INVOICE COMPRESSION ISSUE AND FORMAT, EXTRACT, AND SUMMARIZE JONES DAY MAY 2014 INVOICE (4.1). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (1.3)	5.40	842.40
07/01/2014	MCP	FORMAT AND SUMMARIZE LAZARD MAY 2014 INVOICE.	0.10	15.60
07/01/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE DENTONS MAY 2014 INVOICE.	0.80	124.80
07/01/2014	MMM	REVIEW SPREADSHEETS AND RELATED INVOICES FOR THREE NEW PROFESSIONALS AND TRANSMIT TO REVIEW TEAM WITH COMMENTS RELATING TO DEFICIENCIES IN INVOICE FORMAT AND CONTENT.	1.10	376.20
07/02/2014	MCP	COMPLETE DENTONS MAY INVOICE (.8); RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (1.0)	1.80	280.80
07/02/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE MAY 2014 INVOICE.	1.10	171.60
07/06/2014	MMM	TRACK RECEIPT OF WALLER REVISED INVOICE AND DRAFT EMAIL TO STAFF WITH SUGGESTED DOWNLOAD PROCEDURES.	0.10	34.20
07/06/2014	MMM	REVIEW CONWAY MACKENZIE REVISED FEBRUARY INVOICE TO CONFIRM AGREED UPON RESOLUTIONS TO FEE EXAMINER COMMENTS WERE ADDRESSED.	0.40	136.80
07/06/2014	MMM	REVIEW CONWAY MACKENZIE APRIL INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.80	957.60
07/07/2014	MCP	RE-EXTRACT WALLER LANDSEN APRIL 2014 INVOICE TO INCLUDE NEW BILLING CATEGORIES AND UPDATE INVOICE SPREADSHEET.	2.40	374.40
07/07/2014	MCP	REFORMAT CONWAY MACKENZIE APRIL 2014 INVOICE	0.60	93.60
07/07/2014	MMM	REVIEW REVISED SPREADSHEET FOR WALLER AND TRANSMIT TO FEE REVIEW TEAM.	0.10	34.20
07/07/2014	MMM	PREPARE ANALYSIS OF CONWAY MACKENZIE GLOBAL ALLOCATION OF FEES BETWEEN JUNIOR AND SENIOR PROFESSIONAL RE: APRIL INVOICE.	0.30	102.60
07/07/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE SPREADSHEET FOR APRIL INVOICE.	0.30	102.60
07/07/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY OF CONWAY	0.20	68.40

MACKENZIE INVOICE REVIEW FOR APRIL.				
07/07/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF BODMAN MAY INVOICE.	0.10	34.20
07/07/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW; CONTINUE AND FINALIZE CHECKING FOR INCONSISTENT TIME ENTRIES.	5.10	1,387.20
07/07/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW; SUMMARIZE RESULTS OF APRIL INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.30	81.60
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW; CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW; CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	0.40	108.80
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW; CHECK FOR INCONSISTENT TIME ENTRIES.	3.10	843.20
07/09/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING INITIAL REVIEW OF GLC ADVISORS AND JOHN YOUNG INVOICES AND DEFICIENCIES IN BOTH.	0.30	102.60
07/09/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG APRIL INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.10	376.20
07/09/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW; CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
07/09/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW; PREPARE REVIEW SUMMARY FOR DISCUSSION W/ M.MCMICKLE.	0.20	54.40
07/11/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER APRIL 2014 INVOICE.	0.30	46.80
07/11/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF INVOICES FROM FOLEY LARDNER AND BROOKS WILKINS.	0.20	68.40
07/11/2014	MMM	REVIEW JOHN YOUNG MARCH - APRIL INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.20	68.40
07/14/2014	MMM	REVIEW FOLEY LARDNER SPREADSHEET FOR APRIL AND TRANSMIT TO REVIEW TEAM.	0.10	34.20
07/14/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG APRIL INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.90	307.80
07/15/2014	MCP	MEETING W/ J.GILLIS TO DISCUSS STATUS OF PREPARATION OF ERNST & YOUNG'S APRIL INVOICE FOR KAPILA REVIEW.	0.10	15.60
07/15/2014	JEG	MEETING W/ M.PARISI TO DISCUSS STATUS OF PREPARATION OF ERNST & YOUNG'S APRIL INVOICE FOR REVIEW.	0.10	27.20
07/15/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE REGARDING QUARTERLY REPORT DEADLINE	0.10	45.00
07/15/2014	MCP	RESEARCH AND REVISE ERNST AND YOUNG APRIL SPREADSHEET.	0.10	15.60
07/15/2014	MCP	REFORMAT ERNST AND YOUNG APRIL INVOICE.	0.60	93.60
07/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG PROFESSIONAL FEES RE: APRIL INVOICE.	0.60	205.20
07/15/2014	MMM	REVIEW ERNST & YOUNG EXPENSES SUBMITTED IN APRIL	0.20	68.40

Date	Code	Description	Hours	Amount
		SPREADSHEET.		
07/15/2014	MMM	PREPARE SPREADSHEET OF GLOBAL ALLOCATION OF PROFESSIONAL FEES BETWEEN JUNIOR AND SENIOR PROFESSIONALS FOR COMPARISON WITH PRIOR MONTHS.	0.30	102.60
07/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING ERNST & YOUNG INVOICE REVIEW.	0.40	136.80
07/15/2014	MMM	TELEPHONE CALL WITH S. KAPILA REGARDING QUARTERLY REPORT DEADLINE	0.10	34.20
07/16/2014	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN, I. BODENSTEIN, A. HUDSON AND P. ROBERTS RE: DISCUSS DEFICIENCIES IN INVOICES OF US BANK PROFESSIONALS AND TASKS TO BRING INTO COMPLIANCE WITH FEE ORDER.	0.50	171.00
07/16/2014	MMM	BEGIN READING MULTIPLE EMAILS FROM R. FISHMAN IN PREPARATION FOR CALL RE: US BANK PROFESSIONALS INVOICE REVIEW.	0.40	136.80
07/16/2014	MMM	CONTINUE READING MULTIPLE EMAILS FROM R. FISHMAN AND IDENTIFYING NEW INVOICES FROM US BANK PROFESSIONALS.	0.60	205.20
07/18/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON MAY 2014	1.40	218.40
07/18/2014	MCP	SETUP AND EXTRACT BODMAN MAY 2014 INVOICES.	0.40	62.40
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JOHN S YOUNG JR MAY 2014 INVOICE	0.30	46.80
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE TWO WALLER LANDSEN MAY 2014 INVOICES.	1.90	296.40
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE SEGAL MAY 2014 INVOICE.	0.70	109.20
07/18/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE OTTENWESS JUNE 2014 INVOICE.	0.40	62.40
07/20/2014	MMM	TRACK RECEIPT OF MAY INVOICES FOR DYKEMA, KILPATRICK, MILLER CANFIELD.	0.20	68.40
07/20/2014	MMM	BEGIN REVIEWING ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR MARCH INVOICE FOR ADEQUACY AND COMPLETENESS.	0.40	136.80
07/21/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER BUCKFIRE APRIL 2014 INVOICE.	0.30	46.80
07/21/2014	MMM	REVIEW BODMAN APRIL INVOICE AND DRAFT EMAIL TO FEE REVIEW TEAM REQUESTING HOURLY RATES FOR PROFESSIONALS.	0.20	68.40
07/21/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS RE: MARCH INVOICE.	0.40	136.80
07/22/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE ERNST AND YOUNG MAY 2014 INVOICE.	2.30	358.80
07/22/2014	MCP	BEGIN TO EXTRACT, FORMAT, AND SUMMARIZE MILLER CANFIELD MAY 2014 INVOICE.	0.40	62.40
07/22/2014	MMM	REVIEW MILLER BUCKFIRE EXPENSES INCLUDED WITH APRIL INVOICE AND DRAFT EMAIL TO I. BODENSTEIN WITH COMMENTS.	0.40	136.80

07/22/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF ERNST & YOUNG MAY INVOICE.	0.20	68.40
07/23/2014	MCP	IDENTIFY CHANGES IN ERNST AND YOUNG REVISED MAY 2014 AND REFORMAT INVOICE.	0.90	140.40
07/23/2014	MCP	COMPLETE MILLER CANFIELD MAY 2014 INVOICE, EXTRACTION, AND SUMMARY	0.40	62.40
07/23/2014	MCP	FORMAT, EXTRACT, SUMMARIZE KILPATRICK AND ASSOCIATES MAY 2014.	0.70	109.20
07/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA MAY 2014 INVOICE.	1.20	187.20
07/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON MARCH 2014 INVOICE.	1.70	265.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; PREPARE ANALYSIS OF FEES AND EXPENSES FROM INCEPTION FOR COMPARISON TO CURRENT MONTH INVOICE AMOUNTS.	0.60	163.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	1.50	408.00
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; CHECK FOR INCONSISTENT TIME ENTRIES.	0.50	136.00
07/24/2014	MMM	RESPOND TO EMAIL REQUESTS FROM M. REISER RE: KURTZMAN CARSON MARCH AND APRIL INVOICE AND PEPPER HAMILTON APRIL INVOICE.	0.10	34.20
07/24/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.20	598.40
07/24/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW; PREPARE SUMMARY OF INVOICE REVIEW FOR DISCUSSION W/ M.MCMICKLE.	0.50	136.00
07/25/2014	MMM	REVIEW RESPONSES FROM CONWAY MACKENZIE FOR REVIEW TEAM COMMENTS FOR MARCH INVOICE FOR ADEQUACY AND COMPLETENESS.	0.40	136.80
07/25/2014	MMM	REVIEW REVISED MAY INVOICE SUBMITTED BY ERNST & YOUNG.	0.20	68.40
07/26/2014	MMM	REVIEW SIXTEEN SPREADSHEETS FOR MAY INVOICES PRIOR TO TRANSMITTING TO FEE REVIEW TEAMS.	0.90	307.80
07/27/2014	MMM	RESPOND TO EMAIL FROM G. GOUVEIA RE: CONCERNS WITH CONWAY MACKENZIE RESPONSES TO FEE EXAMINER TEAM COMMENTS.	0.20	68.40
07/28/2014	MMM	TRANSMIT ALL SPREADSHEETS FOR MAY INVOICES TO FEE EXAMINER REVIEW TEAM.	0.60	205.20
07/28/2014	MMM	READ THE JULY/AUGUST AND SEPTEMBER MONTHLY REPORTS FOR ERNST & YOUNG, CONFIRMING FEE REQUESTS AND DISCOUNTS TAKEN (0.90); PROVIDE COMMENTS TO FEE EXAMINER (0.10)	1.00	342.00
07/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON	1.70	265.20

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #353 - 08/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	10.50	272.00	2,856.00
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	1.10	450.00	495.00
MARY MCMICKLE - Partner, CPA, CIRA	10.40	342.00	3,556.80
MARK PARISI - Forensic Analyst CPA, CFE	36.50	156.00	5,694.00
TOTAL	<u>58.50</u>		<u>\$12,601.80</u>
	BLENDED RATE	\$215.42	
TOTAL AMOUNT OF THIS INVOICE			<u>\$12,601.80</u>

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EIN #46-5394135

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: 353
08/31/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH AUGUST 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
08/01/2014	MMM	TRACK RECEIPT OF JONES DAY AND CONWAY MACKENZIE JUNE INVOICES.	0.10	34.20
08/01/2014	MMM	REVIEW CONWAY MACKENZIE MAY INVOICES AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.30	786.60
08/04/2014	SRK	REVIEW E-MAIL FROM FEE EXAMINER REGARDING THIRD QUARTERLY REPORT TOGETHER WITH REVIEWING DRAFT THIRD QUARTERLY REPORT ATTACHED TO SAME E-MAIL, AND PROVIDE COMMENTS TO R. FISHMAN AS REQUESTED.	0.90	406.00
08/04/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE BODMAN APRIL 2014 INVOICES.	0.80	124.80
08/04/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER MAY 2014 INVOICE.	0.40	62.40
08/04/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE JUNE 2014 INVOICE.	1.20	187.20
08/04/2014	MMM	READ DRAFT QUARTERLY REPORT AND RESPOND TO EMAIL.	0.20	68.40
08/04/2014	JEG	CONWAY MACKENZIE JUNE INVOICE REVIEW: PREPARE ANALYSIS COMPARING CURRENT MONTH FEES, SUBCONTRACTOR CHARGES AND EXPENSES TO HISTORICAL AVERAGES SINCE INCEPTION.	0.70	190.40
08/04/2014	JEG	CONWAY MACKENZIE JUNE INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.50	408.00
08/04/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.60	435.20
08/04/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.90	788.80
08/05/2014	SRK	READ EMAIL AND REVISIONS TO THIRD QUARTERLY REPORT SENT BY G. GOUVEIA	0.20	90.00
08/05/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL JUNE 2014 INVOICE.	0.80	124.80
08/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DENTONS JUNE 2014 INVOICE (1.7). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNTS BILLED (.8)	2.50	390.00
08/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JONES DAY JUNE 2014	4.10	639.60

INVOICE.				
08/05/2014	JEG	PERFORM DETAIL REVIEW OF QUARTERLY REPORT; RELATED CORRESPONDENCE WITH M.MCMICKLE.	0.50	136.00
08/05/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW; CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
08/06/2014	MCP	RECALCULATE HOURS IN JONES DAY JUNE 2014 INVOICE AND COMPARE TO HOURS BILLED.	1.30	202.80
08/06/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY AND LARDNER JUNE 2014 INVOICE.	0.60	93.60
08/06/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD JUNE 2014 INVOICE.	0.60	93.60
08/06/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLIMAN JUNE 2014 INVOICE.	0.40	62.40
08/06/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.90	244.80
08/08/2014	MCP	REFORMAT CONWAY MACKENZIE JUNE 2014 INVOICE.	0.70	109.20
08/08/2014	MCP	REFORMAT CONWAY MACKENZIE MAY 2014 INVOICE.	0.90	140.40
08/08/2014	MMM	PREPARE ANALYSIS OF GLOBAL ALLOCATION OF FEES BETWEEN JUNIOR AND SENIOR LEVEL PROFESSIONALS RE: CONWAY MACKENZIE MAY INVOICE.	0.30	102.60
08/08/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF CONWAY MACKENZIE MAY INVOICE.	0.30	102.60
08/08/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE'S MAY INVOICE AND SPREADSHEET.	0.20	68.40
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE PEPPER HAMILTON JUNE 2014 INVOICE.	1.10	171.60
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BODMAN JUNE 2014 INVOICES.	0.40	62.40
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE PEPPER HAMILTON JULY 2014 INVOICE.	1.10	171.60
08/11/2014	MMM	TRACK RECEIPT OF MAY AND JUNE INVOICES.	0.20	68.40
08/11/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS RE: APRIL INVOICE.	1.10	376.20
08/11/2014	MMM	BEGIN REVIEW ERNST & YOUNG INVOICE FOR MAY, IDENTIFY ADDITIONAL DEFICIENCIES AND ADD COMMENTS TO SPREADSHEET.	1.60	547.20
08/12/2014	MMM	TRACK RECEIPT OF OTTENWESS JULY INVOICE AND MILLER BUCKFIRE MAY INVOICE.	0.10	34.20
08/12/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG MAY INVOICE, IDENTIFY DEFICIENCIES AND ADD COMMENTS TO SPREADSHEET.	1.20	410.40
08/12/2014	MMM	PREPARE SCHEDULE OF GLOBAL ALLOCATION OF FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS REGARDING ERNST & YOUNG MAY INVOICE	0.30	102.60

08/12/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG'S MAY INVOICE.	0.30	102.60
08/13/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE MAY 2014 INVOICE.	0.30	46.80
08/13/2014	MCP	REFORMAT ERNST AND YOUNG MAY 2014 INVOICE.	0.70	109.20
08/13/2014	MMM	REVIEW MILLER BUCKFIRE MAY INVOICE SPREADSHEET AND TRANSMIT TO FEE EXAMINER REVIEW TEAM.	0.10	34.20
08/13/2014	MMM	REVIEW ERNST & YOUNG EXPENSES INCLUDED WITH MAY INVOICE.	0.40	136.80
08/14/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS JULY 2014 INVOICE	0.40	62.40
08/18/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE CONWAY MACKENZIE JULY 2014 INVOICE.	0.90	140.40
08/18/2014	MMM	TRACK RECEIPT OF JUNE INVOICES FOR DYKEMA, MILLER CANFIELD AND KILPATRICK.	0.20	68.40
08/19/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE ERNST AND YOUNG JUNE 2014 INVOICE.	1.80	280.80
08/22/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER CANFIELD JUNE 2014 INVOICE.	1.10	171.60
08/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK JUNE 2014 INVOICE.	0.40	62.40
08/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JUNE 2014 INVOICE.	0.80	124.80
08/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN JULY 2014 INVOICE.	0.60	93.60
08/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD JULY 2014 INVOICE.	0.30	46.80
08/25/2014	MMM	RESEARCH AND RESPOND TO REQUEST FOR REVISED SPREADSHEET RE: WALLER APRIL INVOICES.	0.10	34.20
08/26/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE KURTZMAN CARSON MAY 2014 INVOICE	1.20	187.20
08/26/2014	MMM	REVIEW SPREADSHEET FOR KURTZMAN CARSON FOR MAY AND TRANSMIT TO FEE REVIEW TEAM.	0.20	68.40
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BODMAN JULY 2014 INVOICES.	0.80	124.80
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS JULY 2014 INVOICE.	1.30	202.80
08/27/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE JONES DAY JULY INVOICE.	0.60	93.60
08/27/2014	MCP	MAKE VARIOUS REVISIONS TO JUNE 2014 INVOICES.	0.30	46.80
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS JUNE 2014 INVOICE	1.10	171.60
08/27/2014	MMM	TRACK RECEIPT OF JONES DAY JULY INVOICE.	0.10	34.20
08/27/2014	MMM	REVIEW FIFTEEN SPREADSHEETS FOR JUNE INVOICES (.6); DRAFT EMAIL TO STAFF WITH EDITS (.1).	0.70	239.40

08/28/2014	MCP	COMPLETE JONES DAY JULY INVOICE (2.8). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (1.1)	3.90	608.40
08/28/2014	MMM	TRANSMIT JUNE SPREADSHEETS TO REVIEW TEAMS.	0.40	136.80
08/29/2014	MCP	REVIEW OF JONES DAY JUNE 2014 INVOICE FOR PROPER CELL DISPLAY	0.40	62.40
08/29/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS JULY 2014 INVOICE (1.6). RECALCULATE HOURS AND COMPARE TO AMOUNT BILLED (.8)	2.40	374.40
08/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER JULY 2014 INVOICE.	0.30	46.80

12,601.80

Total amount of this invoice

\$12,601.80

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 #433 - 09/30/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	18.40	272.00	5,004.80
MARY MCMICKLE - Partner, CPA, CIRA	8.60	342.00	2,941.20
MARK PARISI - Forensic Analyst CPA, CFE	17.70	156.00	2,761.20
TOTAL	<u>44.70</u>		<u>\$10,707.20</u>
	BLENDED RATE	\$239.53	
	TOTAL EXPENSES		<u>0.30</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$10,707.50</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: 433
09/30/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
09/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE SEGAL JULY 2014 INVOICE.	0.70	109.20
09/03/2014	MMM	PREPARE GLOBAL ANALYSIS OF FEES SPLIT BETWEEN JUNIOR AND SENIOR PROFESSIONALS REGARDING CONWAY MACKENZIE JUNE INVOICE	0.30	102.60
09/03/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF JUNE INVOICE FOR CONWAY MACKENZIE.	0.20	68.40
09/03/2014	MMM	REVIEW CONWAY MACKENZIE INVOICE FOR JUNE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.80	615.60
09/04/2014	MCP	REFORMAT CONWAY MACKENZIE JUNE 2014 INVOICE.	0.60	93.60
09/04/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
09/04/2014	MCP	BEGIN TO REFORMAT ERNST AND YOUNG JUNE 2014 INVOICE.	0.40	62.40
09/04/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	2.10	571.20
09/05/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR INCONSISTENT TIME ENTRIES.	2.50	680.00
09/05/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: PREPARE SUMMARY REPORT OF REVIEW FINDINGS FOR DISCUSSION WITH M.MCMICKLE.	0.60	163.20
09/08/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.00	272.00
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS AUGUST 2014 INVOICE.	0.70	109.20
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE JUNE 2014 INVOICE.	0.30	46.80
09/08/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG JUNE INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON AUGUST 2014 INVOICE.	0.70	109.20
09/08/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.70	462.40

09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; PREPARE SUMMARY OF REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
09/09/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG'S JUNE INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; CONTINUE CHECKING FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.30	353.60
09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; CHECK FOR INCONSISTENT TIME ENTRIES.	3.60	979.20
09/10/2014	MCP	BEGIN TO EXTRACT THE SECOND HALF OF PEPPER HAMILTON'S AUGUST INVOICE.	0.40	62.40
09/10/2014	MMM	TRACK RECEIPT OF AUGUST INVOICES FOR JONES DAY, CONWAY MACKENZIE AND PEPPER HAMILTON.	0.20	68.40
09/11/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE AUGUST 2014 INVOICE.	0.90	140.40
09/11/2014	MCP	COMPLETE PEPPER HAMILTON INVOICE FOR THE SECOND HALF OF AUGUST 2014 AND REFORMAT WITH FIRST PART OF AUGUST.	0.60	93.60
09/11/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE JONES DAY AUGUST 2014 INVOICE (3.8). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED(.8).	4.60	717.60
09/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG JUNE INVOICE.	0.40	136.80
09/15/2014	MCP	REFORMAT ERNST AND YOUNG JUNE 2014 INVOICE.	0.70	109.20
09/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY OF ERNST & YOUNG JUNE INVOICE REVIEW.	0.30	102.60
09/17/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS AUGUST 2014 INVOICE	0.20	31.20
09/18/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE REVIEWER'S COMMENTS FOR ADEQUACY AND COMPLETENESS RE: MAY INVOICE.	0.40	136.80
09/18/2014	MMM	TRACK RECEIPT OF JULY INVOICES FOR MILLER CANFIELD AND KILPATRICK.	0.10	34.20
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG JULY 2014 INVOICE.	0.90	140.40
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JULY 2014 INVOICE.	0.70	109.20
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK JULY 2014 INVOICE.	0.60	93.60
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER CANFIELD JULY 2014 INVOICE.	1.10	171.60
09/19/2014	MMM	TRACK RECEIPT OF MILLER CANFIELD AND DYKEMA JULY INVOICES.	0.10	34.20
09/22/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE MILLIMAN AUGUST 2014 INVOICE.	0.20	31.20
09/26/2014	MMM	REVIEW ELEVEN SPREADHSEETS FOR CITY PROFESSIONALS	0.90	307.80

		FOR JULY AND PREPARE COMMENTS TO STAFF FOR EDITING.		
09/29/2014	MMM	COMPLETE REVIEW OF SPREADSHEETS FOR COMMITTEE PROFESSIONALS' INVOICES FOR JULY.	0.30	102.60
09/29/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD JULY 2014 INVOICE.	0.20	31.20
09/29/2014	MMM	TRANSMIT FIFTEEN JULY SPREADSHEETS TO FEE EXAMINER TEAM MEMBERS.	0.40	136.80
09/29/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE JULY 2014 INVOICE.	0.30	46.80
09/29/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.80	273.60
09/29/2014	MCP	MAKE VARIOUS CORRECTIONS TO JULY 2014 SPREADSHEETS.	0.60	93.60
09/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN AUGUST 2014 INVOICE.	0.40	62.40
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.80	761.60
09/30/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS AUGUST 2014 INVOICE (1.2). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (.7)	1.90	296.40
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE & REPETITIVE TIME ENTRIES.	1.10	299.20
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: SUMMARIZE RESULTS FROM REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.30	81.60
09/30/2014	MMM	CONFIRM REVISIONS MADE TO CONWAY MACKENZIE APRIL INVOICE BASED ON FEE EXAMINER COMMENTS.	0.60	205.20
				10,707.20
	EXPENSES			
09/30/2014	EXP	COPY CHARGE		0.30
				0.30
				\$10,707.50
		Total amount of this Invoice		

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