

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

**NOTICE OF FILING OF FE MONTHLY INVOICE [DECEMBER 2014]**

PLEASE TAKE NOTICE that, pursuant to paragraph 27 of the Court’s Fee Review Order dated September 11, 2013 (Docket No. 810), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case (“Fee Examiner”), caused to be filed the attached monthly invoice of the Fee Examiner Parties, which (i) requests an aggregate amount of \$82,545.80 in fees and \$3,660.58 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of December 2014 by (A) the Fee Examiner (*see* Exhibit A, requesting \$38,439.60 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see* Exhibit B, requesting \$41,690.60 in fees and \$3,660.58 in expenses), and (C) the financial advisor to the Fee Examiner (*see* Exhibit C, requesting \$2,415.60 in fees and \$0 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: January 26, 2015

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

Peter J. Roberts  
Shaw Fishman Glantz & Towbin LLC  
321 North Clark Street, Suite 800  
Chicago, Illinois 60654  
(312) 541-0151 telephone  
proberts@shawfishman.com

**CERTIFICATE OF SERVICE**

Peter J. Roberts, an attorney, certifies that he caused a true copy of the foregoing **Notice Of Filing Of FE Monthly Invoice** to be served pursuant to the Court’s CM/ECF System on this 26<sup>st</sup> day of January, 2015.

/s/ Peter J. Roberts



# EXHIBIT A

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 17052  
December 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 12/31/2014

**Please include Invoice Number with Payment**

Balance Forward		126,855.54
Current Fees	38,439.60	
Total Current Charges		38,439.60
<b>Total Due</b>		<b>165,295.14</b>

**Open Invoices**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Original Amount</b>	<b>Payments and Credits</b>	<b>Balance</b>
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	22,840.75	1,699.25
01/31/14	13352	13,200.00	11,220.00	1,980.00
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
09/30/14	16216	22,804.20	0.00	22,804.20
10/31/14	16230	26,761.50	0.00	26,761.50
11/30/14	16706	44,533.00	0.00	44,533.00
<b>Totals</b>		<b>328,628.80</b>	<b>201,773.26</b>	<b>126,855.54</b>

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<b>Fees</b>					
<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/01/14	RMF	Prepared for fee mediations by reviewing mediation statements, memos from fee review teams, and Final Monthly and Quarterly Reports of Fee Examiner.	3.70	618.00	2,286.60
12/01/14	RMF	Reviewed, revised, finalized and transmitted September Preliminary Reports to Professionals.	5.40	618.00	3,337.20
12/02/14	RMF	Traveled from Chicago to Detroit.	4.50	309.00	1,390.50
12/02/14	RMF	Met with Mediators to prepare for fee mediations.	4.10	618.00	2,533.80
12/02/14	RMF	Prepared for fee mediations by reviewing mediation statements, memos from fee review teams, and Final Monthly and Quarterly Reports of Fee Examiner.	3.30	618.00	2,039.40
12/03/14	RMF	Participated in fee mediations.	10.50	618.00	6,489.00
12/04/14	RMF	Participated in fee mediations.	8.00	618.00	4,944.00
12/05/14	RMF	Traveled from Detroit to California (I only billed for the amount of time to return to Chicago).	3.50	309.00	1,081.50
12/08/14	RMF	Responded to email request from E. Driker re fee mediation issues (required extensive review of several different documents).	2.20	618.00	1,359.60
12/10/14	RMF	participated in all day fee mediation.	8.80	618.00	5,438.40
12/10/14	RMF	Traveled from NY to Detroit for fee mediation (flight delayed).	4.80	309.00	1,483.20
12/11/14	RMF	Reviewed Debevoise spreadsheet with team resolution comments (.6) and emailed G. Gouveia re same (.2).	0.80	618.00	494.40
12/15/14	RMF	Reviewed Resolution comments for Conway and Miller Canfield (.4). Spoke to Judge Rhodes re further modification of the Fee Review Order (.2). Spoke to J. Ellman re same (.2). Reviewed and drafted suggested changes to draft agreement from C. Montgomery re Dentons fees (.4). Spoke to C. Montgomery re same (.1). Had a second discussion with C. Montgomery re agreement (.2).	1.50	618.00	927.00
12/16/14	RMF	Spoke to J. Ellman and Judge Rhodes re fee review issues (.2). Conference call with I. Bodenstein and Miller Buckfire representatives re steps to complete fee review process and treatment of certain expenses (.4). Reviewed and revised Shaw Fishman October Detailed Statement of Services Rendered (.7).	1.30	618.00	803.40
12/17/14	RMF	Reviewed and revised Fifth Fee Application of Fee Examiner Parties (.6). Reviewed and commented on Kapila October and November invoices (.5). Participated in conference call with Judge Rhodes, J. Ellman and City officials re fee review process (.4). Drafted email to all Professionals re fee review process (.4). Spoke to C. Montgomery re fee review process (.3). Conference call with Judge Rhodes and Judge Rosen re fee review process (.3). Drafted	3.60	618.00	2,224.80

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Date	Atty	Description	Hours	Rate	Amount
		proposed order for Judge Rhodes to consider respecting modifying the Fee Review Order (1.1).			
12/18/14	RMF	Reviewed and revised Shaw Fishman November Detailed Statement of Services Rendered (1.2). Spoke to Judge Rosen and Judge Rhodes re fee review issues (.6). Spoke to I. Bodenstein re limited purpose review of December and November 2014 invoices (.3).	2.10	618.00	1,297.80
12/20/14	RMF	Further drafting of proposed order to Amend Fee Review Order (.4). Drafted email to parties re same (.1).	0.50	618.00	309.00
<b>Total Fees</b>			<b>68.60</b>		<b>38,439.60</b>
			<b>Total Fees and Disbursements</b>		<b>38,439.60</b>
			<b>Total Current Charges</b>		<b>38,439.60</b>
			Balance Forward		126,855.54
			<b>Total Amount Due</b>		<b>165,295.14</b>

# **EXHIBIT B**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 16840  
December 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 12/31/2014

**Please include Invoice Number with Payment**

Previous Balance		197,338.41
Payments		-27,872.52
Balance Forward		169,465.89
Current Fees	41,690.60	
Current Disbursements	3,660.58	
Total Current Charges		45,351.18
<b>Total Due</b>		<b>214,817.07</b>

**Open Invoices**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Original Amount</b>	<b>Payments and Credits</b>	<b>Balance</b>
08/31/13	11728	14,028.70	13,488.70	540.00
09/30/13	12045	7,662.77	7,578.00	84.77
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
09/30/14	16215	20,349.80	0.00	20,349.80
10/31/14	16667	35,372.40	0.00	35,372.40
11/30/14	16707	62,397.90	0.00	62,397.90
<b>Totals</b>		<b>478,818.77</b>	<b>309,352.88</b>	<b>169,465.89</b>

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**Fees**

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/01/14	DRD	Draft lengthy memoranda to R. Fishman on Dentons (6.1) and Lazard's (.9) fees throughout case in preparation for mediation; revise August and September preliminary reports for Brooks Wilkins (.4) and Dentons (.9); emails with S. Alberts (.1) and confer with I. Bodenstein (.1) regarding resolution discussion; confer with A. Hudson regarding Lazard retention agreement (.1); confer with R. Fishman regarding City's mediation statement on Dentons (.1).	8.70	267.00	2,322.90
12/01/14	GEG	Complete review and comments on Miller Canfield August invoice (1.8); email correspondence with A. Hudson regarding same and preparation of August/September preliminary report for Miller Canfield (.2); review and comment on Miller Canfield September invoice (2.8); review R. Fishman transmittal emails regarding Pepper Hamilton and Conway MacKenzie combined August and September preliminary reports (.1); review and edit draft preliminary report for Miller Canfield Aug/Sept invoices (.2); email correspondence with R. Fishman regarding Aug/Sept preliminary report and review spreadsheets for Miller Canfield (.1); email (.2) and office conference with R. Fishman regarding issues raised by Mayor regarding Pepper Hamilton and Conway MacKenzie for fee mediation (.2); email correspondence with R. Fishman regarding resolution discussions re Conway July invoice (.1); review Conway's revised March invoice to investigate potential reporting error in March monthly and quarterly reporting (.2) and email correspondence with A. Hudson, R. Fishman and M. McMickle regarding same (.2); forward July resolution comments to M. Hausman (Conway) (.1)	6.20	347.00	2,151.40
12/01/14	IB	Revise D. Doyle draft of Dentons August and September 2014 preliminary report	0.40	434.00	173.60
12/01/14	IB	Review and revise Brooks Wilkins August and September 2014 spreadsheets for preliminary report	0.50	434.00	217.00
12/01/14	IB	Revise draft of Miller Buckfire mediation memo.	0.20	434.00	86.80
12/01/14	IB	Review and revise A. Hudson draft of Kilpatrick and Eastman August/September 2014 preliminary report and spreadsheet.	0.50	434.00	217.00
12/01/14	IB	Review and revise A. Hudson draft of Milliman August and September preliminary report and spreadsheet.	0.40	434.00	173.60
12/01/14	IB	Begin review of mediation materials sent to R. Fishman by Judge Rosen to prepare for mediations.	4.20	434.00	1,822.80
12/01/14	MSR	August/September Preliminary Reports	1.70	267.00	453.90
12/01/14	AH	Review Kilpatrick, Eastman, Milliman, and Segal August and	5.20	248.00	1,289.60

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		September invoices and draft preliminary reports for Kilpatrick, Eastman, Milliman, Segal, and Miller Canfield for August and September Invoices (4.3); revise Milliman mediation memorandum (.3); assess whether Verification forms were submitted on all invoices before quarterly reports filed (.3); correspondence with M. McCormick and G. Gouveia re necessity of filing supplemental quarterly report to correct Conway invoice (.2).			
12/01/14	MSR	Draft mediation memorandums for Pepper Hamilton and KCC.	1.60	267.00	427.20
12/01/14	PJR	Review emails from R. Fishman regarding mediation issues (.2); confer with M. Reiser on KCC June invoice (.1);	0.30	419.00	125.70
12/01/14	PJR	Further edits to Segal mediation memo (.3); confer with A. Hudson on same (.1); review and revise Segal preliminary August/September report (.3); exchange emails with A. Hudson on same (.1).	0.80	419.00	335.20
12/01/14	PJR	Review and analyze EY September invoice.	3.60	419.00	1,508.40
12/01/14	PJR	Draft and edit preliminary report for EY August and September invoice (1.1); email to R. Fishman on same (.1).	1.20	419.00	502.80
12/01/14	PJR	Begin drafting mediation memorandum regarding EY.	1.10	419.00	460.90
12/02/14	IB	Phone call with S. Alberts and D. Doyle re: resolution discussion for August/September 2014 Dentons preliminary report	0.30	434.00	130.20
12/02/14	IB	Review D. Doyle Dentons memo for mediation	0.20	434.00	86.80
12/02/14	IB	Review City Mediation statements to prepare for mediations (1.1); review E&Y and Conway mediation memos and fee spreadsheets to prepare for mediations (.6)	1.70	434.00	737.80
12/02/14	IB	Travel to Detroit for mediations (bill at 1/2 rate)	3.50	217.00	759.50
12/02/14	IB	Dinner meeting with mediators and R. Fishman to prepare for fee mediations.	4.10	434.00	1,779.40
12/02/14	AH	Draft supplemental quarterly report to correct summary chart of Conway invoice (1.1); review Segal invoices to look for expense that was questioned during mediation sessions per request of R. Fishman (.3).	1.40	248.00	347.20
12/02/14	PJR	Brief review of Dykema October invoice (.1); exchange emails with JJ Chang on same (.1).	0.20	419.00	83.80
12/02/14	PJR	Brief review of EY October invoice (.3); exchange emails with W. Flick regarding resolution discussions with EY for August and September (.2).	0.50	419.00	209.50
12/02/14	GEG	Email correspondence with R. Fishman regarding communications among mediations regarding initial assessment of professional fees (.1); confer with M. Reiser regarding resolution discussions with Pepper Hamilton regarding July invoice (.1); review and edit supplemental report for Conway March reporting error (.2) and email correspondence with A. Hudson regarding same (.1)	0.50	347.00	173.50
12/02/14	PJR	Continued drafting and editing of memorandum regarding EY (2.9); exchange emails with M. McMickle on same (.3); exchange emails with R. Fishman on same and related EY issues (.6); review EY	4.60	419.00	1,927.40

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		invoices in connection with same (.8).			
12/02/14	PJR	Exchange emails with L. Buonome regarding Fee Examiner parties' compensation application and related issues.	0.20	419.00	83.80
12/02/14	PJR	Exchange emails with R. Fishman regarding Segal invoices (.3); edit September preliminary spreadsheet on Segal (.3).	0.60	419.00	251.40
12/02/14	DRD	Prepare for (.2) and participate in (.3) teleconference with S. Alberts regarding August and September 2014 invoices for Dentons; emails with M. McMickle and S. Alberts regarding follow-up issues on invoices (.3).	0.80	267.00	213.60
12/03/14	IB	Participate in fee mediation conferences.	10.50	434.00	4,557.00
12/03/14	AH	Call with P. Roberts and professionals of EY to discuss discrepancies with Fee Examiner's First Fee Application (.4); follow up with V. Thompson re creation of an invoice to comply with EY's request (.1).	0.50	248.00	124.00
12/03/14	PJR	Brief review of Dykema revised invoice for September.	0.20	419.00	83.80
12/03/14	PJR	Prepare for and participate in conference call with EY representatives and A. Hudson regarding Fee Examiner invoices.	0.40	419.00	167.60
12/04/14	IB	Participate in fee mediations	8.50	434.00	3,689.00
12/04/14	IB	Travel home from Detroit fee mediations. (bill at 1/2 rate)	2.50	217.00	542.50
12/04/14	AH	Work on Fifth Interim Fee Application.	0.50	248.00	124.00
12/04/14	GEG	Review Debevoise response to preliminary report for April-September invoices including annotated review spreadsheet and redacted engagement letter (.3), incorporate resolution comments into spreadsheet (.9), and email correspondence with R. Fishman regarding same (.2)	1.40	347.00	485.80
12/04/14	PJR	Exchange emails with A. Hudson on Fee Examiner invoice reconciliation in response to EY inquiries.	0.20	419.00	83.80
12/05/14	IB	Phone call from S. Alberts re: mediation follow up.	0.10	434.00	43.40
12/05/14	GEG	Phone call with M. Hausman (Conway) regarding timetable for resolution discussions on August/September invoices	0.10	347.00	34.70
12/06/14	IB	Review Denton's November 2014 preliminary invoice	0.40	434.00	173.60
12/06/14	IB	Review S. Alberts email and draft of proposed fee resolution agreement	0.40	434.00	173.60
12/06/14	IB	Review Brooks Wilkins response to August 2014 preliminary report.	0.10	434.00	43.40
12/08/14	IB	email to R. Fishman re: Denton's Fee Settlement Agreement	0.10	434.00	43.40
12/08/14	IB	Review Brooks Wilkins response to September 2014 preliminary report	0.20	434.00	86.80
12/08/14	IB	Review emails from E. Driker and G. Rosen re: Denton's mediation (.1); email to S Alberts re: resolution discussion on August/September 2014 preliminary report.(.1)	0.20	434.00	86.80
12/08/14	AH	Email invoice for Fee Examiner's First Fee Application to EY.	0.10	248.00	24.80
12/08/14	GEG	Email correspondence with R. Fishman regarding fee mediation status, particularly as it relates to Conway and Pepper Hamilton and	0.60	347.00	208.20

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		impact on fee review process and resolution discussions (.2); review Pepper Hamilton responses to Aug/September preliminary report (.3) and email correspondence with M. Reiser regarding same (.1)			
12/08/14	PJR	Review emails from R. Fishman on mediation sessions and Dykema correspondence (.1); review Dykema correspondence and related invoice on bond work (.3); exchange emails with R. Fishman on same (.2).	0.60	419.00	251.40
12/08/14	PJR	Review A. Hudson email to L. Buonome regarding holdback amounts.	0.10	419.00	41.90
12/08/14	DRD	Prepare chart for R. Fishman on Jones Day hourly rate increases.	1.20	267.00	320.40
12/09/14	IB	Review R. Fishman and E. Driker emails re: Denton's mediation fee resolution agreement and compare numbers to fee chart	0.20	434.00	86.80
12/09/14	GEG	Review Conway responses to Aug/Sept preliminary report (.2) and email correspondence with M. McMickle regarding same (.1); confer with A. Hudson regarding status of Miller Canfield response to Aug/Sept preliminary report (.1); confer with M. Reiser regarding Pepper Hamilton resolution discussions re Aug/Sept invoices (.1)	0.50	347.00	173.50
12/10/14	IB	Phone call with M. Wilkins and D. Doyle re: resolution discussion of Brooks Wilkins August and September 2014 preliminary report.	0.40	434.00	173.60
12/10/14	AH	Draft resolution comments to Miller Canfield's August/September invoices.	2.90	248.00	719.20
12/10/14	GEG	Email correspondence with J. Wood (Conway) to confirm receipt and accessibility of review spreadsheets with Conway responses to Aug/Sept preliminary report and to address non-responsive items on Conway's submission re August invoice (.2); email correspondence with M. McMickle regarding Conway responses to Aug/Sept preliminary report (.3); review and edit resolution comments spreadsheet for Conway Aug preliminary report (.5)	1.00	347.00	347.00
12/11/14	GEG	Email correspondence with R. Fishman regarding resolution of issues for Debevoise April-September preliminary report (.2); email to Debevoise attorney regarding resolution discussions for Aug-September invoice review (.3); review City verification forms for October invoices of Conway, Miller Canfield and Pepper Hamilton (.1); review A. Hudson draft resolution comments for Miller Canfield August and September invoice review (.5) and email correspondence with A. Hudson regarding same (.1)	1.20	347.00	416.40
12/11/14	PJR	Review of August and September resolution comments from EY (.7); exchange emails with M. McMickle on same (.2).	0.90	419.00	377.10
12/12/14	GEG	Review email and Conway November invoice submission from M. Hausman (Conway) (.1); review and edit resolution comments for Miller Canfield September invoice (.7) and email correspondence with A. Hudson regarding same (.1); email correspondence with M. Hausman regarding status of Aug/Sept resolution comments (.1)	1.00	347.00	347.00
12/15/14	GEG	Review and edit resolution comments for Conway August and September invoice review spreadsheets (1.4); email correspondence	1.90	347.00	659.30

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		with R. Fishman regarding same (.2); email correspondence with M. Reiser regarding status of Pepper Hamilton Aug/September resolution discussions (.1); email correspondence with M. McMickle regarding Conway's revised July invoice (.1); email correspondence with R. Fishman regarding modification of fee review process based on City settlements with professionals (.1)			
12/16/14	IB	Phone conference with R. Fishman, J. Doak, S. Marken , K. Herman re: final fee review process for Miller Buckfire.	0.40	434.00	173.60
12/17/14	AH	Continue drafting fifth interim fee application (2.0); draft tracking chart to evaluate professionals' submissions for July 2014-November 2014 (.7).	2.70	248.00	669.60
12/17/14	GEG	Email correspondence with R. Fishman regarding status of fee review process and approach to inquiry from Debevoise	0.10	347.00	34.70
12/18/14	IB	Meet with R. Fishman to discuss analysis of time spent on mediation by all professionals.	0.20	434.00	86.80
12/18/14	AH	Update tracking chart on professionals' submissions for October and November invoices.	0.30	248.00	74.40
12/18/14	PJR	Review and revise draft form of order modifying fee review order (.3); confer with R. Fishman on same (.1).	0.40	419.00	167.60
12/18/14	PJR	Review Dykema November invoice (.2); exchange emails with B. Pickering and W. Flick regarding EY inquiries (.3).	0.50	419.00	209.50
12/19/14	GEG	Email correspondence with A. Hudson regarding transmission of Aug/Sept resolution comments with Miller Canfield (.1); email to M. Hausman (Conway) regarding Aug/Sept resolution comments and revised invoices (.1); review Pepper Hamilton partial December invoice (.2); review Miller Canfield November invoice and rate comparison spreadsheet (.3)	0.70	347.00	242.90
12/19/14	PJR	Review EY November invoice.	0.20	419.00	83.80
12/21/14	PJR	Review email correspondence on revisions to Fee Review Order.	0.20	419.00	83.80
12/22/14	IB	Review R. Fishman draft of revised fee review order for Judge Rhodes to consider (.2); review J. Ellman proposed revisions (.1) and R. Fishman response (.1).	0.40	434.00	173.60
12/22/14	AH	Compile/draft exhibits for Fee Application in preparation for filing.	0.40	248.00	99.20
12/22/14	PJR	Review and edit Fifth Interim Fee App of Fee Examiner Parties (.4); confer with A. Hudson on same (.1); draft and edit Certificate of Non Response re 3rd Fee App (.2); draft and edit FE Notice of October Invoices (.6); draft and edit FE Notice of November Invoices (.5).	1.80	419.00	754.20
12/22/14	GEG	Review email and Conway partial December invoice from M. Hausman (Conway)	0.20	347.00	69.40
12/22/14	DRD	Review and analyze November invoices of all professionals regarding time spent on mediation.	2.30	267.00	614.10
12/22/14	PJR	Review email from D. Fink regarding City review of invoices (.1); email to R. Fishman on same (.1).	0.20	419.00	83.80

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December 31, 2014  
 Invoice 16840

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/23/14	IB	Review November/December invoices for Lazard, E&Y, Foley, Milliman, Dentons and Miller Buckfire re: time spent, costs incurred for fee mediation to prepare chart for Judge Rhodes;(2.2); meet with D. Doyle to review chart and discuss fees to include (.3)	2.50	434.00	1,085.00
12/23/14	AH	Discussion with P. Roberts re forwarding invoices to City counsel for review and forward all submissions.	0.40	248.00	99.20
12/23/14	PJR	Exchange emails with R. Fishman regarding final submissions of professionals for Nov. to Dec. timeframe (.2); review associated emails from professionals on same (.3); exchange emails with D. Fink on same and City request for copies (.2); confer and exchange emails with A. Hudson and I. Bodenstein on same (.3); review stub invoice from EY (.2).	1.20	419.00	502.80
12/23/14	GEG	Review email and revised August and September Miller Canfield invoices and rate comparison spreadsheets from M. Swanson (Miller Canfield) (.2); review emails and revised August and September Conway MacKenzie invoices from M. Hausman (Conway) (.2)	0.40	347.00	138.80
12/23/14	DRD	Review November and December 2014 (stub period) invoices for all professionals related to fee mediation and prepare fee chart.	5.10	267.00	1,361.70
12/24/14	IB	Revise draft of mediation fee chart (.7); further revise latest draft (.2); email to Judge Rhodes (1)	1.00	434.00	434.00
12/24/14	PJR	Review email exchanges between D. Doyle and EY regarding latest invoices.	0.20	419.00	83.80
12/24/14	DRD	Continue reviewing November and December 2014 (stub period) invoices and revise chart on fee mediation fees and expenses.	1.30	267.00	347.10
12/28/14	PJR	Review order further modifying Fee Review Order (.1); email to I. Bodenstein on same (.1).	0.20	419.00	83.80
12/29/14	IB	Review Order Modifying Fee review Order entered 12/24/14.	0.10	434.00	43.40
12/30/14	IB	Phone call to R. Gordon re: Clark Hill invoices.	0.10	434.00	43.40
12/31/14	GEG	Review email and revised invoices from Debevoise	0.30	347.00	104.10
<b>Total Fees</b>			<b>117.90</b>		<b>41,690.60</b>

**Disbursements**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/02/14	Photocopy; Exhibits A to Denton's Aug 2014 preliminary report (KXJ)	13 @ 0.10 1.30
12/04/14	Travel; Hotel - Detroit - Mediation (12/2-4/14) (IB); Ira Bodenstein	400.00
12/04/14	Travel; Airfare - Detroit - Mediation (12/2-4/14) (IB); Ira Bodenstein	302.20
12/04/14	Parking/Taxi; Parking at O'Hare - Travel to Detroit - Mediation (12/2-4/14) (IB); Ira Bodenstein	97.00
12/04/14	Travel; Meal - Detroit - Mediation (12/2-4/14) (IB); Ira Bodenstein	10.55
12/04/14	Travel; Airfare - Detroit - Attend Fee Mediations (RMF) (12/2-4/14); Robert M. Fishman	434.61
12/04/14	Travel; Hotel - Detroit - Attend Fee Mediations (RMF) (12/2-4/14); Robert M. Fishman	388.70

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2014  
 Invoice 16840

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/04/14	Travel; Meals - Detroit - Attend Fee Mediations (RMF) (12/2-4/14); Robert M. Fishman	187.97
12/04/14	Travel; Ground Transportation - Detroit - Attend Fee Mediations (RMF) (12/2-4/14); Robert M. Fishman	210.40
12/12/14	Travel; Airfare - Detroit - Fee Mediations (RMF) (12/10-12/14) ; Robert M. Fishman	1,198.20
12/12/14	Travel; Hotel - Detroit - Fee Mediations (RMF) (12/10-12/14) ; Robert M. Fishman	194.35
12/12/14	Travel; Ground Transportation - Detroit - Fee Mediations (RMF) (12/10-12/14) ; Robert M. Fishman	114.00
12/12/14	Travel; Parking - Detroit - Fee Mediations (RMF) (12/10-12/14) ; Robert M. Fishman	70.00
12/12/14	Travel; Meals - Detroit - Fee Mediations (RMF) (12/10-12/14) ; Robert M. Fishman	42.30
12/31/14	Pacer Research; Notice (PJR)	9.00
<b>Total Disbursements</b>		<b>3,660.58</b>
<b>Total Fees and Disbursements</b>		<b>45,351.18</b>
<b>Total Current Charges</b>		<b>45,351.18</b>
Balance Forward		169,465.89
<b>Total Amount Due</b>		<b>214,817.07</b>

# EXHIBIT C

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

TOTAL AMOUNT OF THIS INVOICE

ESTIMATE

CITY OF DETROIT, MICHIGAN  
Client ID: 90000  
Invoice #662 - 12/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET RAVI KAPILA - Partner, CPA , CFF, CIRA, CFE	0.20	450.00	90.00
MARY MCMICKLE - Partner, CPA , CIRA	6.80	342.00	2,325.60
TOTAL	7.00		\$2,415.60
	<b>BLENDED RATE</b>	<b>\$345.09</b>	

TOTAL AMOUNT OF THIS INVOICE

\$2,415.60

The Kapila Building  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, Florida 33316  
P 761.1011 F 954.761.1033

Sun Trust International Center  
1 SE 3rd Avenue, Suite 2150  
Miami, Florida 33131  
P 786.517.5771 F 786-517.5772

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
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: 662  
12/31/2014  
Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
12/01/2014	SRK	REVIEW EMAIL FROM R. FISHMAN DATED DEC 1 2014 REGARDING MEDIATION STATEMENTS RE CLARK HILL, ERNST & YOUNG	0.10	45.00
12/02/2014	MMM	PREPARE SCHEDULE OF SORTS REQUESTED BY FEE EXAMINER IN CONNECTION WITH DENTONS MEDIATION.	1.10	376.20
12/08/2014	MMM	BEGIN REVIEWING APPROXIMATELY 550 RESPONSES FROM CONWAY MACKENZIE TO FEE EXAMINER COMMENTS FOR ADEQUACY AND COMPLETENESS RE: AUGUST INVOICE.	1.40	478.80
12/09/2014	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER COMMENTS FOR AUGUST INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
12/09/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR SEPTEMBER INVOICE FOR ADEQUACY AND COMPLETENESS.	0.90	307.80
12/09/2014	MMM	PREPARE SPREADSHEET ISOLATING CONWAY MACKENZIE'S RESPONSES THAT DID NOT ADDRESS FEE EXAMINER'S COMMENTS.	0.20	68.40
12/09/2014	MMM	RE-REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS THAT WERE INITIALLY IDENTIFIED AS NON-RESPONSIVE.	0.40	136.80
12/11/2014	MMM	TRACK RECEIPT OF MULTIPLE INVOICE FOR OCTOBER AND NOVEMBER.	0.30	102.60
12/11/2014	MMM	REVIEW ERNST & YOUNG'S AUGUST AND SEPTEMBER RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.80	273.60
12/15/2014	SRK	REVIEW EMAIL FROM R. FISHMAN, FEE EXAMINER RE LATEST UPDATE FROM JUDGE RHODES RE ENTRY OF ORDER MODIFYING THE FEE REVIEW ORDER OF PROCESS	0.10	45.00
12/18/2014	MMM	TRACK RECEIPT OF MULTIPLE INVOICES FOR NOVEMBER	0.30	102.60
12/19/2014	MMM	TRACK RECEIPT OF MULTIPLE NOVEMBER AND DECEMBER INVOICES.	0.30	102.60
				2,415.60

Total amount of this invoice

\$2,415.60

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