

**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 [JULY 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 \$89,256.10 in fees and \$1.80 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of July 2014 by (A) the Fee Examiner (*see* Exhibit A, requesting \$33,372.00 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see* Exhibit B, requesting \$40,458.50 in fees and \$0 in expenses), and (C) the financial advisor to the Fee Examiner (*see* Exhibit C, requesting \$15,423.80 in fees and \$1.80 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: October 24, 2014

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

Peter J. Roberts
Shaw Fishman Glantz & Towbin LLC
321 North Clark Street, Suite 800
Chicago, 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 24th day of October, 2014.

/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 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

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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

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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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EXHIBIT B

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
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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

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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

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Date	Atty	Description	Hours	Rate	Amount
07/10/14	GEG	(.2) and arrange meet and confer to resolve open issues (.1). 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

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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

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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

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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

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Robert Fishman as Detroit Fee Examiner
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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	July 31, 2014
I.D. 10661-001 - RMF	Invoice 15722
Re: Chapter 9 case	

Total Amount Due	102,820.60
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EXHIBIT C

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	64.00		\$15,423.80
	BLENDED RATE	\$241.00	
	TOTAL EXPENSES		1.80
TOTAL AMOUNT OF THIS INVOICE			\$15,425.60

The Kapila Building
1000 S. Federal Highway, Suite 200
Fort Lauderdale, Florida 33316
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Sun Trust International Center
1 SE 3rd Avenue, Suite 2150
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Kapila/Mukamal

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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: 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); RECALCUALTE 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

		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

APRIL 2014 INVOICE.				
07/29/2014	MMM	REVIEW APRIL SPREADSHEET FOR KURTZMAN CARSON AND TRANSMIT TO FEE REVIEW TEAM.	0.10	34.20
07/29/2014	MMM	TRACK RECEIPT OF JUNE INVOICES FOR DENTONS AND MILLIMAN AND APRIL INVOICE FOR KURTZMAN CARSON.	0.20	68.40
07/30/2014	MMM	REVIEW CONWAY MACKENZIE REVISED INVOICE FOR MARCH AND CONFIRM THAT ALL ADJUSTMENTS WERE PROPERLY MADE.	0.80	273.60
07/31/2014	MMM	TRACK RECEIPT OF MULTIPLE MAY AND JUNE INVOICES.	0.20	68.40
				<hr/> 15,423.80
EXPENSES				
07/31/2014	EXP	COPY CHARGE		1.80
				<hr/> 1.80
Total amount of this invoice				<hr/> <hr/> \$15,425.60

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