

**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

**FIRST 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 August 8, 2013 through and including September 30, 2013 (“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 \$65,796.00 for services rendered during the Application Period, and (B) expense reimbursement in the aggregate amount of \$1,960.90 for actual expenses incurred in connection with services rendered during the Application Period. These aggregate amounts consist of fees and expenses by (i) the Fee Examiner (requesting \$31,390.00 in fees and \$1,897.20 in expenses), (ii) Shaw Fishman Glantz & Towbin LLC (“Shaw Fishman”), counsel to the Fee Examiner (requesting \$28,466.00 in fees and \$63.70 in expenses), and (iii) Kapila & Company (“Kapila”), financial advisor to the Fee Examiner (requesting \$5,940.00 in fees and \$0 in expenses). In support of this First 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 incurred in connection with this bankruptcy 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

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 postpetition 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. Monthly Invoices for the period of July 18, 2013 through August 31, 2013 (collectively, the "J/A Invoices") were due to the Fee Examiner by October 21, 2013. Following detailed reviews of each submitted J/A Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner transmitted Preliminary Reports regarding each submitted J/A Invoice to Professionals on November 25, 2013. The Fee Examiner Parties then initiated Resolution

Discussions with each Professional regarding its J/A Invoice and the recommendations made in the Preliminary Reports. The Fee Examiner gave particular focus to ensuring that each Monthly Invoice provided enough detail regarding the services performed, advising Professionals of the level of detail and disclosures required of each Monthly Invoice, and evaluating the impact of rate discounts provided by Professionals for services rendered to the City and Committee. For the J/A Invoice period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., 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.² and Dentons.

8. On or before November 18, 2013, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during September 2013. A similar review process was undertaken for September Invoices as for the J/A Invoices, and the Fee Examiner transmitted Preliminary Reports to Professionals on or about January 7, 2014. For the month of September, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., 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, Brooks Wilkins Sharkey & Turco PLLC, Lazard Freres & Co. LLC and Segal Company.

9. The Fee Examiner Parties are currently concluding Resolution Discussions with Professionals regarding submitted October Monthly Invoices, and they are beginning the Fee Review Process for submitted November Monthly Invoices. Additionally, counsel for the City

² The Kilpatrick firm was added to the City's list of Professionals on or about December 13, 2013, so its invoices were received and reviewed on a different schedule than the other Professionals.

advised the Fee Examiner in December that three Professionals (Kilpatrick & Associates PC, Dykema Gossett PLLC, and Ottenwess, Allman & Taweel, PLC) were retained by the City following entry of the Fee Review Order and that these Professionals would be submitting Monthly Invoices for review. The Fee Examiner Parties have received invoices from Kilpatrick & Associates, and the Fee Review Process is proceeding. The Fee Examiner has just received invoices for Ottenwess, Allman & Taweel, PLC and has yet to receive any invoices from Dykema, Gossett PLLC.

10. Pursuant to the Fee Review Order, the Fee Examiner has prepared Final Monthly Reports regarding the reviewed J/A Invoices and September Invoices. These Final Monthly Reports have been included in the Fee Examiner's Quarterly Report, which was simultaneously filed with this Application.

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

11. During the Application Period, the Fee Examiner Parties rendered 159.0 hours of professional services, comprised of 73.0 hours by the Fee Examiner, 66.2 hours by Shaw Fishman and 19.8 hours by Kapila, having an aggregate value³ of \$70,542.80. In the early stages of the engagement, the Fee Examiner was required to provide a greater percentage of the overall services, but once the other Fee Examiner Parties began the actual Fee Review Process, more of the work was performed by less expensive professionals. The average hourly rate for the Fee Examiner and Shaw Fishman attorneys and paraprofessionals for services rendered during the Application Period is approximately \$463. The average hourly rate for Kapila professionals for services rendered during the Application Period is approximately \$308. The actual and

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

necessary costs expended by the Fee Review Parties, and for which the Fee Examiner Parties request reimbursement, is \$1,960.90.

12. 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.

13. 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 Shaw Fishman Cap results in a discount of 6.96% on the aggregate compensation sought by the Fee Examiner and Shaw Fishman. The Kapila Cap results in a discount of 2.62% on the aggregate compensation sought by Kapila.

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

14. During the Application Period, the Fee Examiner rendered 73.0 hours of professional services in this Case having an aggregate value of \$42,900, for an average hourly rate of approximately \$588. The Fee Examiner provided professional services with respect to every aspect of the Fee Review Process, including developing the Fee Review Process itself and drafting the Fee Review Order, both in conjunction with counsel for the City and the Official Committee of Retirees (the "Committee").

15. Immediately following his appointment as Fee Examiner, the Fee Examiner familiarized himself with the status of the Case and began consulting with Shaw Fishman and Kapila professionals with respect to his appointment and their assistance with his responsibilities

as Fee Examiner. With the Court's initial guidance and through consultations with counsel for both the City and the Committee, the Fee Examiner worked expeditiously to develop processes and procedures by which Professionals would submit Monthly Invoices to the Fee Examiner and the Fee Examiner Parties would conduct their review of Monthly Invoices. The Fee Examiner's discussions and collaborations culminated in the entry of the Fee Review Order. Specifically, the issues addressed and processes developed by the Fee Examiner with respect to the Fee Review Process, and incorporated into the Fee Review Order, include: (i) the timeline of Monthly Invoice submissions; (ii) a framework for communications between Professionals and the Fee Examiner Parties; (iii) the scope of the Fee Examiner's review of Professional Fee Expenses; (iv) the requirements of submissions by the Fee Examiner to the Court; (v) and the structure and formatting of Monthly Invoices submitted by Professionals.

16. In addition to developing the framework of the Fee Review Process, the Fee Examiner also attended hearings on the Fee Review Order and began consultations with Professionals regarding rates and billing categories to be used in Monthly Invoices. Detailed invoices for the services rendered by the Fee Examiner during the Application Period are attached to this Application as Exhibit 6-B.

17. In summary, after application of the Shaw Fishman Cap, the Fee Examiner seeks the interim allowance of \$31,390.00 in compensation with respect to services provided by the Fee Examiner during the Application Period (the "Fee Examiner Compensation Request"). The time actually spent by the Fee Examiner at the applicable discounted rate, and as adjusted by the Shaw Fishman Cap, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Robert M. Fishman	Fee Examiner	\$300.00 ⁴	3.0	\$900
Robert M. Fishman	Fee Examiner	\$600.00	70.0	\$42,000
Total:		(weighted) \$587.67	73.0	\$42,900
Adjusted Total with SF Cap:		\$430.00	73.0	\$31,390

18. The Fee Examiner also seeks interim reimbursement in the amount of \$1,897.20 (the “Fee Examiner Expense Reimbursement Request”) for his actual and necessary costs during the Application Period (the “Fee Examiner Expenses”). The Fee Examiner Expenses are detailed in Exhibit 6-B.

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

Category	Amount
Travel	\$1,620.30
Working Meals	\$81.90
Parking/Taxi	\$195.00
Total:	\$1,897.20

20. The foregoing categories consist of the following:

- a. Travel: The Fee Examiner made two trips to Detroit during the Application Period to attend a status hearing, the hearing on the Fee Review Order, and a meetings with the City’s counsel. Expenses attributed to “Travel” include round trip airfare, hotel stays, and ground transportation while in Detroit.
- b. Working Meals: Dining expenses were incurred during the Application Period on account of the Fee Examiner’s overnight stays in Detroit.
- c. Parking/Taxi: The Fee Examiner bills for direct expenses incurred for parking fees and taxis utilized while in Detroit.

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

⁴ Rate for non-working travel.

B. Services Rendered by Shaw Fishman Glantz & Towbin LLC

22. During the Application Period, Shaw Fishman rendered 66.2 hours of professional services assisting the Fee Examiner, having an aggregate value of \$21,543.00. The average hourly rate of Shaw Fishman professionals (excluding the Fee Examiner) for the Application Period is approximately \$325. Shaw Fishman has assisted the Fee Examiner in all aspects of the Fee Review Process, which has included developing the Fee Review Process itself and drafting the Fee Review Order.

23. Following the Fee Examiner's appointment, Shaw Fishman began consulting with him regarding his appointment and began researching comparable fee review guidelines used in other large bankruptcy cases. In order to develop comprehensive fee review guidelines, Shaw Fishman consulted various sources and spoke with other bankruptcy professionals. Research regarding fee review guidelines included a review of local rules and administrative orders of the Court, a review of federal case law, a review of the United States Trustee fee guidelines, and several meetings and conference calls with personnel from the Office of the United States Trustee. After lengthy research on the topic, Shaw Fishman assisted the Fee Examiner in developing the Fee Review Process, and provided comments and input with respect to the drafting of the Fee Review Order.

24. Once the Fee Review Order was entered, Shaw Fishman assisted the Fee Examiner in establishing the internal framework for reviewing Monthly Invoices and communicating with Professionals, including the construction of procedures to receive and track Monthly Invoice submissions and the creation of a memorandum outlining the criteria for reviewing Monthly Invoices. Detailed invoices for the services rendered by Shaw Fishman during the Application Period are attached to this Application as Exhibit 6-C.

25. In summary, after application of the Shaw Fishman Cap, Shaw Fishman seeks the interim allowance of \$28,466.00 in compensation with respect to services provided to the Fee Examiner during the Application Period (the “Shaw Fishman Compensation Request”). The time actually spent by Shaw Fishman professionals at the applicable discounted rate, and as adjusted by the Shaw Fishman Cap, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Ira Bodenstein	Member	\$425.00	15.2	\$6,460.00
Peter J. Roberts	Member	\$410.00	13.4	\$5,494.00
Gordon E. Gouveia	Member	\$325.00	13.6	\$4,420.00
John W. Guzzardo	Associate	\$300.00	2.8	\$840.00
David R. Doyle	Associate	\$250.00	9.2	\$2,300.00
Marc S. Reiser	Associate	\$250.00	7.3	\$1,825.00
Allison Hudson	Associate	\$0.00	3.5	\$0.00
Melissa A. Westbrook	Paralegal	\$170.00	1.2	\$204.00
Total:		(weighted) \$325.42	66.2	\$21,543.00
Adjusted Total with SF Cap:		\$430.00	66.2	\$28,466.00

26. Shaw Fishman also seeks interim reimbursement in the amount of \$63.70 (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.

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

Category⁵	Amount
Online docketing and documents (PACER)	\$63.70
Total:	\$63.70

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

⁵ In the August 2013 Monthly Invoice of Shaw Fishman, a charge for Westlaw in the amount of \$84.77 was inadvertently included. Shaw Fishman does not seek reimbursement of this expense, and it is not included in this Application.

28. 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

29. During the Application Period, Kapila rendered 19.8 hours of professional services assisting the Fee Examiner, having an aggregate value of \$6,099.80. The average hourly rate of Kapila professionals for the Application Period is approximately \$308. Kapila assisted the Fee Examiner in designing excel spreadsheets and utilizing software to organize and analyze Monthly Invoices.

30. Specifically, during the Application Period, Kapila developed organizational spreadsheets and perfected its software's application to Monthly Invoices, such that data can be extracted from Monthly Invoices submitted in PDF format and organized into Kapila's spreadsheets for analysis, review and annotation by the Fee Examiner Parties and subsequent distribution to Professionals in conjunction with Preliminary Reports. In addition to its vital technical assistance, Kapila also assisted the Fee Examiner and Shaw Fishman with researching fee review guidelines in chapter 9 bankruptcies, and provided useful feedback on drafts of the Fee Review Order. In the Fee Review Process, Kapila also reviews and comments on the Monthly Invoices of the various accounting, financial advisors and investment bankers who are submitting Invoices to the Fee Examiner under the Fee Review Order.

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

32. In summary, after application of the Kapila Cap, Kapila seeks the interim allowance of \$5,940.00 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, and as adjusted by the Kapila Cap, is as follows:

Professional	Position	Hourly Rate	Hours	Amount
Soneet Ravi Kapila	Partner	\$442.00	4.4	\$1,944.80
Mary McMickle	Partner	\$330.00	7.0	\$2,310.00
Melissa Davis	Partner	\$330.00	1.2	\$396.00
Shantel Thomas	Forensic Consultant	\$208.00	6.6	\$1,372.80
Catherine Murchison	Forensic Analyst	\$144.00	0.3	\$43.20
Joan Zeiler	Paraprofessional	\$110.00	0.3	\$33.00
Total:		(weighted) \$308.07	19.8	\$6,099.80
Adjusted Total With Kapila Cap:		\$300.00	19.8	\$5,940.00

33. Kapila is not seeking any reimbursement of expenses incurred during the Application Period.

PAYMENTS RECEIVED BY FEE EXAMINER PARTIES TO DATE

34. Pursuant to paragraph 27 of the Fee Review Order, the Fee Examiner filed 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.

35. The Fee Examiner Parties have received no objection to their August monthly invoices or their 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 and September.

36. In accordance with the Fee Review Order, the City has made Interim Payments to the Fee Examiner and Shaw Fishman in the aggregate amount of \$56,196.69. 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 \$5,620.21 for amounts billed but not paid during the Application Period (the “Unpaid FE/SF Compensation”).

37. In accordance with the Fee Review Order, the City has made Interim Payments to Kapila in the amount of \$5,184.83. 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 Kaplia Expense Reimbursement Request will leave a balance due to Kapila of \$755.17 for amounts billed but not paid during the Application Period (the "Unpaid Kapila Compensation").

REASONABLENESS OF COMPENSATION AND BENEFITS CONFERRED

38. 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.

39. 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.

40. 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. Additionally, the Fee Review Process allows for the review and extensive analysis of all Professionals' invoices by an unbiased, objective third party.

41. In reviewing the J/A and September Invoices, the Fee Examiner Parties discussed with Professionals the actual impact of any voluntary discounts provided, and 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. During the Application Period, the efforts and review by the Fee Examiner Parties resulted in a reduction in excess of \$270,000 in Professional Fee Expenses from those initially billed.⁶ In part, such voluntary reductions came from certain Professionals, at the Fee Examiner Parties' recommendation, making adjustments to their applicable rates in order to provide reduced rates to the City and the Committee, and from writing off time due to inadequate time entries in the Monthly Invoices.

42. For all of the foregoing reasons, the approval of the compensation and expense reimbursement requested herein is appropriate. This Application 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 \$65,796.00 in aggregate compensation to the Fee Examiner Parties on an interim basis for the Application Period;
- (b) Allows \$1,960.90 in aggregate expense reimbursement to the Fee Examiner Parties on an interim basis for the Application Period;
- (c) Authorizes the Fee Examiner Parties to apply the Interim Payments to the compensation and expense reimbursement requests allowed pursuant to this Application;

⁶ This amount is in addition to the approximately \$1,500,000 in voluntary reductions taken by the Professionals prior to the submission of the Monthly Invoices.

(d) Authorizes and directs the City to pay the Unpaid FE/SF Compensation and the Unpaid Kapila Compensation; and

(e) Provides the Fee Examiner Parties with such additional relief as may be appropriate and just under the circumstances.

Respectfully submitted,

Robert M. Fishman, Fee Examiner

Dated: February 4, 2014

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

Peter J. Roberts
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EXHIBIT 1
(Proposed Order)

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

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

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

Upon consideration of the First 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 \$31,390.00 in aggregate compensation on an interim basis for the Application Period extending from August 8, 2013 through and including September 30, 2013.

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

3. The Fee Examiner is hereby allowed \$1,897.20 in aggregate expense reimbursement on an interim basis for the Application Period extending from August 8, 2013 through and including September 30, 2013.
4. Shaw Fishman is hereby allowed \$28,466.00 in aggregate compensation on an interim basis for the Application Period extending from August 8, 2013 through and including September 30, 2013.
5. Shaw Fishman is hereby allowed \$63.70 in aggregate expense reimbursement on an interim basis for the Application Period extending from August 8, 2013 through and including September 30, 2013.
6. Kapila is hereby allowed \$5,940.00 in aggregate compensation on an interim basis for the Application Period extending from August 8, 2013 through and including September 30, 2013.
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
(Notice Of Motion and Opportunity To Object)

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

In re:

	)	Chapter 9
)	
CITY OF DETROIT, MICHIGAN,	)	Case No. 13-53846
)	
Debtor.	)	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
FIRST 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 \$65,796 for services rendered (“Fees”) and the aggregate amount of \$1,960.90 for reimbursement of expenses (“Expenses”) incurred by the Fee Examiner Parties in the time period from August 8, 2013 through September 30, 2013 (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 \$61,381.52 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: February 4, 2014

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

Peter J. Roberts
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**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 First 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 4th day of February, 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	2013 STANDARD RATES	2013 DETROIT RATES
Robert M. Fishman	\$675.00	\$600.00
Ira Bodenstein	\$495.00	\$425.00
Peter J. Roberts	\$475.00	\$410.00
Gordon E. Gouveia	\$370.00	\$325.00
ASSOCIATES		
John Guzzardo	\$350.00	\$300.00
David R. Doyle	\$290.00	\$250.00
Marc S. Reiser	\$290.00	\$250.00
Allison B. Hudson	\$250.00	\$200.00
PARAPROFESSIONALS		
Melissa A. Westbrook	\$200.00	\$170.00

COMPARISON OF KAPILA & COMPANY HOURLY RATES

PROFESSIONAL STAFF	2013 STANDARD RATES	2013 DETROIT RATES
Soneet R. Kapila	\$520.00	\$442.00
Melissa Davis	\$366.00	\$330.00
Mary M. McMickle	\$366.00	\$330.00
Shantel Thomas	\$240.00	\$208.00
Catherine Murchison	\$180.00	\$144.00
PARAPROFESSIONALS		
Joan Zeiler	\$130.00	\$110.00

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

Statement
January 24, 2014

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

ID: 10661-002 - RMF

Re: Robert Fishman

Current Fees	0.00	
Current Disbursements	0.00	
Current Interest	0.00	
Current Retainer	0.00	
Total Current Charges	0.00	
Courtesy Discount	-0.00	
Advance Deposit Applied	-0.00	
Total Current Due		0.00

Fee Recap

		Hours	Rate/Hour	Amount
Robert M. Fishman	Member	45.90	600.00	27,540.00
Totals		45.90		27,540.00

Disbursements

Description	Amount	
Travel	682.65	
Working Meals	25.20	
	113.00	
Parking/Taxi	47.00	
Total Disbursements		867.85

Fees

Date	Atty	Description	Hours	Rate	Amount
08/08/13	RMF	Spoke to Judge Rhodes re Fee Examiner position (.3). Reviewed draft order appointing Fee Examiner (.4). Began reviewing case docket and certain filings (2.5).	3.20	600.00	1,920.00
08/08/13	RMF	Drafted email to all attorneys and other personnel at Shaw Fishman re conflicts in the City of Detroit case (.2). Reviewed responses re same (.4).	0.60	600.00	360.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 2

Date	Atty	Description	Hours	Rate	Amount
08/09/13	RMF	Further review of responses to conflicts email (.3). Discussed draft order appointing fee examiner with P. Roberts (.4). Revised draft order provided by Judge Rhodes (1.2). Created Rate Exhibit to attach to Order (.2).	2.10	600.00	1,260.00
08/10/13	RMF	Spoke to Judge Rhodes re Fee Examiner Order and related topics (.3). Revised draft order (1.1).	1.40	600.00	840.00
08/12/13	RMF	Spoke to Judge Rhodes re fee examiner issues (.4). Further revisions to draft order (.7).	1.10	600.00	660.00
08/13/13	RMF	Spoke to S. Kapila re his serving as my financial advisor in the City of Detroit case (.4). Reviewed Kapila proposed Rate Sheet for case (.2). Spoke to P. Roberts re R. Fishman verified statement to accompany order (.4). Reviewed various verified statements from other cases (.6). Reviewed and revised draft R. Fishman verified statement (7).	2.30	600.00	1,380.00
08/14/13	RMF	Reviewed draft S. Kapila verified statement (.2). Communicated with S. Kapila re his verified statement (.4). Discussed R. Fishman verified statement with P. Roberts (.3). Revised same (.1). Spoke to Judge Rhodes re fee examiner order and related issues (.4).	1.40	600.00	840.00
08/16/13	RMF	Reviewed final draft of order (.2). Drafted text of press release re appointment (.4). Drafted email to Judge Rhodes re terms of order (.1).	0.70	600.00	420.00
08/17/13	RMF	Began drafting checklist of fee review issues and procedures.	1.60	600.00	960.00
08/20/13	RMF	Continued outline re issues and questions for discussion with counsel for the City re procedures (2.7). Met with D. Heiman and J. Ellman re same (2.4).	5.10	600.00	3,060.00
08/21/13	RMF	Attended Court re status hearing (1.6). Began working on draft Fee Review Order (1.3).	2.90	600.00	1,740.00
08/22/13	RMF	Continued drafting proposed Fee Review Order.	5.20	600.00	3,120.00
08/23/13	RMF	Conference call with representatives of the Office of the United States Trustee, I. Bodenstein and G. Gouveia to discuss new UST Guidelines and Fee Examiner engagement (1.0). Conference call with S. Kapila and his colleagues, P. Roberts and G. Gouveia re approach to analysis of information and formatting and reporting issues (.7). Worked on proposed Fee Review Order (1.7).	3.40	600.00	2,040.00
08/24/13	RMF	Worked on proposed Fee Review Order (2.1). Met with P. Roberts, G. Gouveia and I. Bodenstein and discussed and revised proposed Fee Review Order (2.7). Made substantial revisions to the proposed order (2.1).	6.90	600.00	4,140.00
08/26/13	RMF	Discussions with P. Roberts, I. Bodenstein and G. Gouveia re Fee Review Order (1.3). Made further revisions thereto (1.6).	2.90	600.00	1,740.00
08/27/13	RMF	Reviewed comments to Fee Review Order form S. Kapila (.3), drafted email to S. Kapila re same (.2) and made some revisions to order (.2). Reviewed suggested changes to order from J. Ellman (.4). Spoke to J. Ellman re same (.8). Met with P. Roberts and I.	2.40	600.00	1,440.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 3

Date	Atty	Description	Hours	Rate	Amount
		Bodenstein to review and discuss Jones Day suggested changes to Fee Review Order (.5).			
08/28/13	RMF	Spoke to D. Heiman re Fee Review Order (.3). Made further revisions to the Order (.5). Spoke to J. Ellman re Order (.3).	1.10	600.00	660.00
08/29/13	RMF	Made further revisions to Order (.8). Spoke to J. Ellman (.3) and P. Roberts (.1) re same. Discussed section 943(b)(3) standard with G. Guzzardo (.2). Reviewed J. Guzzardo email re same (.2).	1.60	600.00	960.00
Total Fees			45.90		27,540.00

Disbursements

Date	Description	Amount
08/31/13	Travel; Airfare - Detroit - Meet with City's Counsel and Attend Status Hearing (RMF); Robert M. Fishman	499.80
08/31/13	Travel; Hotel - Detroit - Meet with City's Counsel and Attend Status Hearing (RMF); Robert M. Fishman	182.85
08/31/13	Working Meals; Meals - Detroit - Meet with City's Counsel and Attend Status Hearing (RMF); Robert M. Fishman	25.20
08/31/13	Ground Transportation - Detroit - Meet with City's Counsel and Attend Status Hearing (RMF); Robert M. Fishman	113.00
08/31/13	Parking/Taxi; Parking - Detroit - Meet with City's Counsel and Attend Status Hearing (RMF); Robert M. Fishman	47.00
Total Disbursements		867.85

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Statement
January 24, 2014

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

ID: 10661-002 - RMF

Re: Robert Fishman

Current Fees	0.00	
Current Disbursements	0.00	
Current Interest	0.00	
Current Retainer	0.00	
Total Current Charges	0.00	
Courtesy Discount	-0.00	
Advance Deposit Applied	-0.00	
Total Current Due		0.00

Fee Recap

		Hours	Rate/Hour	Amount
Robert M. Fishman	Member	3.00	300.00	900.00
Robert M. Fishman	Member	24.10	600.00	14,460.00
Totals		27.10		15,360.00

Disbursements

Description	Amount	
Travel	824.65	
Working Meals	56.70	
Parking/Taxi	148.00	
Total Disbursements		1,029.35

Fees

Date	Atty	Description	Hours	Rate	Amount
09/04/13	RMF	Conference call with attorneys for Retirees Committee and I. Bodenstein re proposed Fee Review order (.6). Drafted some proposed changes to fee review order (.3). Discussed situation with J. Ellman (.3).	1.20	600.00	720.00
09/09/13	RMF	Reviewed and commented on proposed changes to Fee Review Order sent by J. Ellman (.6). Reviewed Response of Retirees Committee to proposed Fee Review Order (.3). Spoke to I.	1.30	600.00	780.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 2

Date	Atty	Description	Hours	Rate	Amount
		Bodenstein re proposed changes (.2). Spoke to J. Ellman re proposed changes (.2).			
09/09/13	RMF	Traveled to Detroit for hearing on Fee Review Order. (bill at \$300 per hour).	3.00	300.00	900.00
09/09/13	RMF	Reviewed Response to Fee Review Order filed by the Committee (.3). Multiple discussions with J. Ellman re possible modifications to order (1.2). Reviewed draft modifications (.6).	2.10	600.00	1,260.00
09/10/13	RMF	Prepared for and attended hearing re Fee Review Order.	6.00	600.00	3,600.00
09/12/13	RMF	Spoke to J. Ellman re fee review issues (.4). Reviewed Committee brief re withdrawal of the reference (.8).	1.20	600.00	720.00
09/13/13	RMF	Met with team re fee review process, creating checklists and creating templates (.9). Spoke to I. Bodenstein and S. Kapila re same (.3). Reviewed and revised Detailed Statement of Services Rendered for July/August 2013 Shaw Fishman (.8).	2.00	600.00	1,200.00
09/16/13	RMF	Reviewed and revised draft initial checklist for Professionals under Fee Review Order (.5). Spoke to A. Hudson re same (.2). Reviewed and revised draft initial monthly and quarterly task checklist under Fee Review Order (.5). Spoke to M. Reiser re same (.1). Drafted email to J. Ellman and M. Wilkins re checklist (.2). Reviewed and revised July/August Shaw Fishman Detailed Statement of Services Rendered (.8).	2.30	600.00	1,380.00
09/24/13	RMF	Spoke to J. Ellman re logistics of submission of invoices.	0.20	600.00	120.00
09/26/13	RMF	Reviewed docket and various pleadings.	2.70	600.00	1,620.00
09/27/13	RMF	Reviewed docket and various pleadings (3.1). Reviewed Pepper Hamilton engagement letter and rates statement (.1). Reviewed correspondence from City setting forth Ordinary Course Professionals and those Professionals who will be submitting monthly invoices (.1).	3.30	600.00	1,980.00
09/30/13	RMF	Reviewed Jones Day fee categories and emailed J. Ellman re same (.3). Reviewed additional pleadings (1.5).	1.80	600.00	1,080.00
Total Fees			27.10		15,360.00

Disbursements

Date	Description	Amount
09/20/13	Travel; Airfare - Detroit - Attend Hearing re Fee Review Order (RMF); Robert M. Fishman	641.80
09/20/13	Travel; Hotel - Detroit - Attend Hearing re Fee Review Order (RMF); Robert M. Fishman	182.85
09/20/13	Working Meals; Meals - Detroit - Attend Hearing re Fee Review Order (RMF); Robert M. Fishman	56.70
09/20/13	Parking/Taxi; Ground Transportation - Detroit - Attend Hearing re Fee Review Order (RMF); Robert M. Fishman	107.00
09/20/13	Parking/Taxi; Parking - Detroit - Attend Hearing re Fee Review Order (RMF); Robert M. Fishman	41.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
Statement
Page 3

Date	Description	Amount
Total Disbursements		1,029.35

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

Statement
January 24, 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

Current Fees	0.00	
Current Disbursements	0.00	
Current Interest	0.00	
Current Retainer	0.00	
Total Current Charges	0.00	
Courtesy Discount	-0.00	
Advance Deposit Applied	-0.00	
Total Current Due		0.00

Fee Recap

		Hours	Rate/Hour	Amount
Gordon E. Gouveia	Member	10.00	325.00	3,250.00
Ira Bodenstein	Member	9.30	425.00	3,952.50
John W. Guzzardo	Associate	2.80	300.00	840.00
Melissa A. Westbrook	Paralegal	1.20	170.00	204.00
Peter J. Roberts	Member	12.20	410.00	5,002.00
David R Doyle	Associate	2.90	250.00	725.00
Marc S.Reiser	Associate	0.70	250.00	175.00
Totals		39.10		14,148.50

Disbursements

Description	Amount	
Westlaw	84.77	
Pacer Research	55.20	
Total Disbursements		139.97

Fees

Date	Atty	Description	Hours	Rate	Amount
08/08/13	MAW	Downloaded case docket and requested filings from PACER per R. Fishman's request.	1.00	170.00	170.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 2

Date	Atty	Description	Hours	Rate	Amount
08/09/13	PJR	Review and suggest revisions to drafts of proposed fee examiner appointment order (.6); confer with R. Fishman on same (.4).	1.00	410.00	410.00
08/13/13	PJR	Draft and edit form of affidavit for submission by fee examiner (.9); telephone conferences and e-mail exchanges with R. Fishman on same (.4); review case docket and filings to date (.4).	1.70	410.00	697.00
08/14/13	PJR	Telephone conferences with R. Fishman regarding affidavit for fee examiner order (.3); edits to affidavit and exchange e-mails with R. Fishman on same (.2).	0.50	410.00	205.00
08/19/13	DRD	Confer with R. Fishman, P. Roberts, G. Gouveia, and M. Reiser regarding strategy and ideas for evaluating professional fee applications (.7); research and review local rules, administrative orders and other rules governing professional compensation in the bankruptcy court for the Eastern District of Michigan (1.2).	1.90	250.00	475.00
08/19/13	MAW	Reviewed docket for order approving fee examiner and sent same to R. Fishman.	0.20	170.00	34.00
08/19/13	PJR	Meeting with R. Fishman, G. Gouveia, D. Doyle, and M. Reiser regarding fee examiner appointment, related procedures, and related issues.	0.70	410.00	287.00
08/19/13	GEG	Office conference with R. Fishman, P. Roberts, M. Reiser and D. Doyle regarding background information and delegation of initial tasks related to fee examiner appointment (.7); review entered order appointing fee examiner (.3)	1.00	325.00	325.00
08/19/13	MSR	Strategy meeting for Detroit bankruptcy case.	0.70	250.00	175.00
08/20/13	GEG	Phone call with R. Fishman regarding UST fee guidelines and possible applications of same to fee examination procedures (.4); review and highlight portions of UST fee guidelines and email to R. Fishman regarding same (1.0)	1.40	325.00	455.00
08/22/13	IB	Review UAL and K. Mart fee review guidelines and reports re: preparation of Detroit order.	1.50	425.00	637.50
08/22/13	GEG	Phone call with R. Fishman regarding fee examiner procedures order and related issues	0.20	325.00	65.00
08/23/13	IB	Meet with R. Fishman, G. Gouveia and P. Roberts re: formulating fee order and conference call with S. Gerdano , C. White, R. DeAngelis and other UST personnel re: UST guidelines	1.30	425.00	552.50
08/23/13	IB	Review UST Fee Guideline (.4) and exhibits to UST Fee Guidelines (.4) re: prepare for tomorrow's drafting session on fee order	0.80	425.00	340.00
08/23/13	GEG	Conference call with R. Fishman and representatives of Office of United States Trustee regarding fee examiner procedures and new UST fee guidelines for large chapter 11 cases (1.0); office conference with R. Fishman, I. Bodenstein and P. Roberts regarding fee examiner procedures (.3); conference call with Soneet Kapila, R. Fishman and other members of working group regarding fee examiner procedures and related issues (.5)	1.80	325.00	585.00
08/23/13	PJR	Participate in limited portion of conference call with C. White, B.	1.50	410.00	615.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 3

Date	Atty	Description	Hours	Rate	Amount
		DeAngelis and other representatives of Office of United States Trustee and R. Fishman, I. Bodenstein, and G. Gouveia regarding fee procedures order and related issue (.7); follow up conference with R. Fishman, I. Bodenstein, and G. Gouveia regarding fee procedures (.3); conference call with R. Fishman, G. Gouveia, S. Kapila, M. McMickle, and M. Davis regarding creation of templates and fields for billing reviews and associated issues (.5).			
08/24/13	IB	Meet with P. Roberts, G. Gouveia and R. Fishman to review and revise draft of Proposed Fee Review Order.	2.70	425.00	1,147.50
08/24/13	PJR	Meeting with R. Fishman, I. Bodenstein, and G. Gouveia to review, revise, and discuss proposed fee review order (2.7); draft revisions to portions of fee review order (1.2);	3.90	410.00	1,599.00
08/24/13	GEG	Meeting with R. Fishman, I. Bodenstein and P. Roberts to discuss provisions of proposed fee review order and related issues	2.70	325.00	877.50
08/25/13	IB	Review version 2 of Fee Review Order from R. Fishman.	1.00	425.00	425.00
08/26/13	IB	review Version 3 of Fee Examiner order (.4) and provide final comments to R. Fishman (.1).	0.50	425.00	212.50
08/26/13	DRD	Review proposed fee examination procedures order (.6) and provide comments to R. Fishman (.4).	1.00	250.00	250.00
08/26/13	GEG	Review and comment on draft fee review order (1.0); office conference with R. Fishman regarding same (1.0); email correspondence with KCC regarding inclusion of Shaw Fishman attorneys on 2002 service list (.1)	2.10	325.00	682.50
08/26/13	PJR	Review and revise latest drafts of fee review order.	0.60	410.00	246.00
08/27/13	IB	Review revised draft of fee order from counsel for the city	0.50	425.00	212.50
08/27/13	IB	Meet with R. Fishman and P. Roberts to discuss City attorneys proposed changes to fee order	0.50	425.00	212.50
08/27/13	PJR	Review City's proposed changes to draft fee review order (.4); meet with R. Fishman and I. Bodenstein to discuss revised form of fee review order (.5).	0.90	410.00	369.00
08/27/13	GEG	Review proposed revisions to fee review order from counsel for the City (.3) and confer with R. Fishman regarding same (.2)	0.50	325.00	162.50
08/29/13	IB	Review of final form fee order with all suggested revisions and give final comments to R. Fishman	0.50	425.00	212.50
08/29/13	JWG	Legal research re: standards of 11 USC 943(b)(3).	2.80	300.00	840.00
08/29/13	GEG	Review revised draft fee review order with final round of comments from counsel for City (.2); email correspondence with R. Fishman regarding same (.1)	0.30	325.00	97.50
08/29/13	PJR	Review revised draft of proposed fee order (.3); confer with R. Fishman on same (.1).	0.40	410.00	164.00
08/30/13	PJR	Review final form of fee review order and related e-mails with City's attorneys (.3); draft and edit form of notice for filing of same (.5); follow up e-mails with City's attorneys on same (.2).	1.00	410.00	410.00
Total Fees			39.10		14,148.50

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
Statement
Page 4

Disbursements

Date	Description	Amount
08/31/13	Westlaw; Detroit research (JWG); West Group	84.77
08/31/13	Pacer Research; Notice (PJR)	3.20
08/31/13	Pacer Research; Docket (MAW)	9.20
08/31/13	Pacer Research; Docket (MAW)	42.80
Total Disbursements		139.97

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Statement
January 24, 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

Current Fees	0.00	
Current Disbursements	0.00	
Current Interest	0.00	
Current Retainer	0.00	
Total Current Charges	0.00	
Courtesy Discount	-0.00	
Advance Deposit Applied	-0.00	
Total Current Due		0.00

Fee Recap

		Hours	Rate/Hour	Amount
Gordon E. Gouveia	Member	3.60	325.00	1,170.00
Ira Bodenstein	Member	5.90	425.00	2,507.50
Peter J. Roberts	Member	1.20	410.00	492.00
Allison Hudson	Associate	3.50	0.00	0.00
David R Doyle	Associate	6.30	250.00	1,575.00
Marc S.Reiser	Associate	6.60	250.00	1,650.00
	Totals	27.10		7,394.50

Disbursements

Description	Amount
Pacer Research	8.50
	Total Disbursements
	8.50

Fees

Date	Atty	Description	Hours	Rate	Amount
09/04/13	IB	Conference call with R. Fishman, M. Wilkens and Sam Alberts from SNR Denton re: comments to proposed fee order (.6); meet with R Fishman to review suggested revisions to order (.1).	0.70	425.00	297.50
09/04/13	PJR	Exchange e-mails with M. Wilkins regarding Retiree Committee	0.10	410.00	41.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 2

Date	Atty	Description	Hours	Rate	Amount
		feedback on proposed Fee Review Order.			
09/05/13	GEG	Review docket and identify significant matters, disputes and hearings to monitor in the case.	0.50	325.00	162.50
09/08/13	IB	Review draft of revise fee order from Jeff Ellman.	0.40	425.00	170.00
09/09/13	IB	Discuss revised fee order with R. Fishman.	0.20	425.00	85.00
09/09/13	GEG	Office conference with R. Fishman regarding Retiree Committee comments on proposed fee review order	0.10	325.00	32.50
09/11/13	IB	Review form of entered fee order	0.30	425.00	127.50
09/12/13	IB	Discuss entered fee order with R. Fishman	0.10	425.00	42.50
09/12/13	GEG	Confer with R. Fishman regarding entered fee review order and related follow up tasks (.2); calendar deadlines set forth in fee review order (1.0)	1.20	325.00	390.00
09/12/13	MSR	Meeting with A. Hudson re: initial checklist (.3); Review initial checklist (.5).	0.80	250.00	200.00
09/13/13	IB	Meet with fee review team re: initial preparation of coding and checklists prior to first invoices coming in.	0.60	425.00	255.00
09/13/13	DRD	Confer with R. Fishman, I. Bodenstein, G. Gouveia, M. Reiser, and A. Hudson regarding logistics and implementation of fee examiner order.	0.90	250.00	225.00
09/13/13	IB	Review United form of report re: coding issues and send to G. Gouveia (.1) phone call with R. Fishman and S. Kapila re: receipt, coding and sorting of fee data (.3).	0.40	425.00	170.00
09/13/13	DRD	Begin drafting memorandum regarding criteria for reviewing Monthly Invoices.	2.10	250.00	525.00
09/13/13	AH	Meeting with members and associates responsible for reviewing professional invoices to develop a deadline schedule going forward and assignment of tasks.	0.90		
09/13/13	AH	Reviewed Fee Review Order and developed an initial submissions checklist to be sent to counsel for the City and Committee, and for internal use.	2.60		
09/13/13	GEG	Prepare for (.1) and attend meeting with R. Fishman, I. Bodenstein, D. Doyle, M. Reiser and A. Hudson regarding preparation of checklists, report templates and discussion of various issues related to fee review order and process (.9); review sample reports filed by fee examiner in AMR case (.3)	1.30	325.00	422.50
09/13/13	MSR	Review fee order (.5); Meeting with R. Fishman and other members of working group on upcoming tasks (.9)	1.40	250.00	350.00
09/13/13	MSR	Draft monthly checklist.	1.20	250.00	300.00
09/16/13	IB	Review and revise draft of initial submission checklist (.3); discuss revisions with R. Fishman (.1) and A. Hudson (.1)	0.50	425.00	212.50
09/16/13	DRD	Continue drafting memorandum regarding criteria for reviewing monthly invoices.	3.20	250.00	800.00
09/16/13	GEG	Review initial submission checklist and email correspondence with A. Hudson regarding same	0.20	325.00	65.00

Shaw Fishman Glantz & Towbin LLC

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

January 24, 2014
 Statement
 Page 3

Date	Atty	Description	Hours	Rate	Amount
09/16/13	MSR	Draft checklist of receivables and tasks of professionals and fee examiner.	2.10	250.00	525.00
09/17/13	IB	Review and revise quarterly checklists (.4) and invoice review guide (.3).	0.70	425.00	297.50
09/23/13	PJR	Review recent filings in case.	0.40	410.00	164.00
09/27/13	GEG	Review letter and lists of professionals subject to fee review order and ordinary course professionals from counsel for City (.2); email correspondence with Soneet Kapila regarding deadline for delivery of retention agreements and other items from City (.1)	0.30	325.00	97.50
09/28/13	IB	Review List of professionals and OC professionals for the city (.2); Review Pepper Hamilton engagement letter (.3)	0.50	425.00	212.50
09/30/13	IB	Review and revise draft forms of fee review notice, checklist and standards	1.00	425.00	425.00
09/30/13	IB	Review Jones Day engagement letter and categories	0.30	425.00	127.50
09/30/13	IB	Provide comments to D. Doyle re: criteria memo and M. Reiser re: checklists	0.20	425.00	85.00
09/30/13	DRD	Confer with I. Bodenstein regarding revisions to invoice review guide.	0.10	250.00	25.00
09/30/13	PJR	Review monthly invoices of fee examiner parties (.2); draft and edit form of notice of filing for same (.5).	0.70	410.00	287.00
09/30/13	MSR	Update monthly chart and checklists based on comments from working group.	1.10	250.00	275.00
Total Fees			27.10		7,394.50

Disbursements		
Date	Description	Amount
09/30/13	Pacer Research; Detroit; Notice (MSR) (PJR)	8.50
Total Disbursements		8.50

EXHIBIT 6-D



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97118 - 08/31/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MELISSA DAVIS - Partner, CPA*, CIRA, CFE	1.20	330.00	396.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	3.50	442.00	1,547.00
MARY MCMICKLE - Partner, CPA*, CIRA	6.50	330.00	2,145.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	6.60	208.00	1,372.80
TOTAL	17.80		\$5,460.80
	BLENDING RATE	\$306.79	
			\$5,460.80

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

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilaco.co
EIN #65-0311031

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

Invoice: 97118

08/31/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 25, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
08/21/2013	MMM	PREPARE MATRIX FOR PROPOSED PROCEDURES FOR TRACKING INVOICES.	1.00	330.00
08/21/2013	SST	REVIEW AND ANALYZE APPLICATION OF IDEA SOFTWARE TO ENSURE ITS ABILITY TO ANALYZE INVOICES IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEE EXAMINER, RUN TESTS.	1.80	374.40
08/21/2013	SRK	REVIEW FEE EXAMINER ORDER (0.20); FORMULATE FEE PROCESS WITH INTRA OFFICE COMMUNICATIONS WITH KCO OFFICE (0.40)	0.60	265.20
08/21/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL RE: DISCUSS USE OF IDEA SOFTWARE FOR INVOICE TRACKING AND ANALYSIS.	0.20	66.00
08/21/2013	MMD	EMAILS RE IT PROCESS TO AUTOMATE FEE REVIEW.	0.20	66.00
08/22/2013	SST	CONTINUE TO REVIEW, ANALYZE, AND RUN TESTS WITH IDEA SOFTWARE TO ENSURE ITS ABILITY TO ANALYZE INVOICES IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEE EXAMINER.	4.50	936.00
08/22/2013	SRK	ATTEND TO FEE REVIEW PROCEDURES (0.80); E-MAILS WITH R. FISHMAN (0.30)	1.10	486.20
08/22/2013	MMM	DRAFT EMAIL TO FEE EXAMINER RE: MODEL FOR PROCEDURES AND SAMPLE INVOICE AND IDEA SPREADSHEETS.	0.70	231.00
08/22/2013	MMD	ATTEND INTEROFFICE TELEPHONE CONFERENCE RE FEE PROCEDURES.	0.50	165.00
08/22/2013	MMM	RESEARCH FEE RULES IN CH 9 BANKRUPTCIES AND REVISE MATRIX.	1.00	330.00
08/22/2013	MMM	TELEPHONE CONFERENCE WITH MMD AND SRK RE; MODEL FOR PROCEDURES IN REVIEWING FEE INVOICES.	0.30	99.00
08/23/2013	SRK	TELEPHONE CONFERENCE WITH FEE EXAMINER, R. FISHMAN, COUNSEL AND KCO TEAM REGARDING: ORGANIZATIONAL CALL, AND FOLLOW-UP.	0.80	353.60
08/23/2013	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN TEAM AND KCO TEAM RE: PRELIMINARY DISCUSSION ON INVOICE ANALYSIS.	0.70	231.00
08/26/2013	SRK	REVIEW DRAFT PROPOSAL ORDER RECEIVED FROM FEE EXAMINER AND PROVIDE FEEDBACK TO EXAMINER	0.70	309.40
08/27/2013	MMD	REVIEW DRAFT MOTION.	0.50	165.00

08/27/2013	MMM	RESEARCH LEDES OVERSIGHT COMMITTEE PROTOCOL FOR ELECTRONIC DATA IN CONNECTION WITH FEE ORDER.	0.90	297.00
08/27/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL THOMAS RE; LANGUAGE FOR FEE ORDER.	0.30	99.00
08/27/2013	SST	TELEPHONE CALL WITH M. MCMICKLE TO DISCUSS FORMAT FOR INVOICE SUBMISSIONS.	0.30	62.40
08/27/2013	MMM	READ PROPOSED FEE ORDER AND PROVIDE COMMENTS AND LANGUAGE FOR ELECTRONIC DATA TRANSMISSION.	0.90	297.00
08/27/2013	MMM	TELEPHONE CONFERENCE WITH JOE WEINDORFER RE: POSSIBLE FORMATS FOR TRANSMITTING FEE INVOICES FOR ANALYSIS.	0.50	165.00
08/27/2013	SRK	ATTEND TO E-MAIL RESPONSE FROM EXAMINER REGARDING DRAFT FREE PROCEDURES ORDER	0.30	132.60
				5,460.80
Total amount of this invoice				\$5,460.80

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



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97215 - 09/30/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.90	442.00	397.80
MARY MCMICKLE - Partner, CPA*, CIRA	0.50	330.00	165.00
CATHERINE MURCHISON - Forensic Analyst	0.30	144.00	43.20
JOAN ZEILER - Paraprofessional	0.30	110.00	33.00
 TOTAL	<hr/> 2.00		<hr/> \$639.00
	<hr/> BLENDED RATE	\$319.50	
 TOTAL AMOUNT OF THIS INVOICE			<hr/> \$639.00

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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: 97215
09/30/2013
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
09/13/2013	SRK	TELEPHONE CALL WITH R. FISHMAN, IRA BODENSTEIN REGARDING FEE PROCEDURES AND FORMAT FOR SUBMISSION OF JONES DAY INVOICES	0.30	132.60
09/15/2013	SRK	UPDATE WITH M. MCMICKLE	0.20	88.40
09/15/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA REGARDING: DISCUSSION OF KAPILA TASK LIST AND BUSINESS CATEGORIES FOR REVIEWING FEE INVOICES.	0.20	66.00
09/25/2013	MMM	TELEPHONE CONFERENCE WITH KAPILA TEAM RE: DISCUSS INVOICE CATEGORIES FOR SORTING PURPOSES.	0.30	99.00
09/25/2013	JGZ	TELEPHONE CONFERENCE WITH M. MCMICKLE, S. THOMAS, AND C. MURCHISON REGARDING BILLING FORMAT REQUIREMENT TO FACILITATE COMPILING AND ANALYZING PROFESSIONAL TIME/FEEES.	0.30	33.00
09/25/2013	CDM	TELEPHONE CONFERENCE WITH M. MCMICKLE, S. THOMAS, J. ZEILER TO DISCUSS FORMATTING FOR EXAMINATION OF FEE APPLICATIONS, TECHNIQUES, METHODOLOGY AND APPROACH, UTILIZATION OF IDEA AND EXCEL TECHNOLOGIES.	0.30	43.20
09/27/2013	SRK	REVIEW AND RESPOND TO E-MAILS FROM R. FISHMAN.	0.10	44.20
09/27/2013	SRK	READ PROFESSIONALS LIST	0.10	44.20
09/27/2013	SRK	READ PEPPER HAMILTON RETENTION LETTER	0.10	44.20
09/30/2013	SRK	REVIEW AND RESPOND TO E-MAIL FROM R. FISHMAN REGARDING SAM ALBERS RE PROFESSIONALS RETAINED BY COMMITTEE	0.10	44.20
				639.00
Total amount of this invoice				\$639.00

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