

**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

**SECOND 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 October 1, 2013 through and including December 31, 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 \$246,942.80 for services rendered during the Application Period, and (B) expense reimbursement in the aggregate amount of \$984.89 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 \$47,040.00 in fees and \$0.00 in expenses), (ii) Shaw Fishman Glantz & Towbin LLC (“Shaw Fishman”), counsel to the Fee Examiner (requesting \$118,686.00 in fees and \$765.99 in expenses), and (iii) Kapila & Company (“Kapila”), financial advisor to the Fee Examiner (requesting \$81,216.80 in fees and \$218.90 in expenses). In support of this Second 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 Expenses<sup>1</sup> is limited to professional compensation and expense reimbursement obligations that the City incurs 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

---

<sup>1</sup> 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 post-petition services was first required to submit to the Fee Examiner (a) an executed copy of its engagement letter, (b) a verified statement respecting its regular hourly rates and any discounted rates, and (c) a list of the billing and expense categories that the Professional would use in its Monthly Invoices.

7. Review of, and Resolution Discussions relating to Professionals' July/August and September Invoices have concluded. The Fee Examiner filed his First Quarterly Report with respect to substantially all of those invoices on February 4, 2014.

8. Monthly Invoices for services rendered during October were due to the Fee Examiner by December 19, 2013. Following detailed reviews of each submitted October

Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted October Invoice to Professionals on or about January 23, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its October Invoice and the recommendations made in the Preliminary Reports. The Fee Examiner gave particular focus to evaluating the reasonableness of all the time billed by all Professionals for attendance at, and participation in the Eligibility Hearings.

9. For the October Invoice period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Foley & Lardner LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.<sup>2</sup>

10. On or about January 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during November 2013. A similar review process was undertaken for November Invoices as for the October Invoices, with the Fee Examiner again giving particular focus to time billed by all Professionals for attendance at, and participation in the Eligibility Hearings. The Fee Examiner generally transmitted Preliminary Reports to Professionals on or about March 3, 2014. For the month of November, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Ernst & Young LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller,

---

<sup>2</sup> Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC were added to the City's list of Professionals on or about December 13, 2013, so their invoices were received and reviewed on different schedule than the other Professionals.

Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C. Dentons, Brooks Wilkins Sharkey & Turco PLLC, Lazard Freres & Co. LLC, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

11. Lastly, on or about February 18, 2014, Professionals submitted Monthly Invoices to the Fee Examiner for services rendered during December 2013. Following detailed reviews of each submitted December Invoice, and consultations among the Fee Examiner Parties, the Fee Examiner generally transmitted Preliminary Reports regarding each submitted December Invoice to Professionals on or about April 4, 2014. The Fee Examiner Parties then initiated Resolution Discussions with each Professional regarding its December Invoice and the recommendations made in the Preliminary Reports. For the December Invoice period, the Fee Examiner Parties reviewed invoices for the following Professionals: Conway MacKenzie, Inc., Brooks Wilkins Sharkey & Turco, PLLC, Ernst & Young LLP, Foley & Lardner LLP, Jones Day, Kurtzman Carson Consultants LLC, Miller Buckfire & Co. LLC, Miller, Canfield, Paddock & Stone, PLC, Milliman, Inc., Pepper Hamilton LLP, Kilpatrick & Associates, P.C, Dentons, Lazard Freres & Co, Segal Company, Dykema Gossett, PLLC and Ottenwess, Taweel & Schenk, PLC.

12. The Fee Examiner Parties have recently concluded the initial review of Professionals' January Invoices and are preparing to transmit Preliminary Reports regarding each submitted January Invoice to the Professionals. The Fee Examiner Parties are currently beginning the Fee Review Process for submitted February Monthly Invoices.

13. Pursuant to the Fee Review Order, the Fee Examiner has prepared Final Monthly Reports regarding the reviewed October, November and December Invoices. These Final Monthly Reports have been included in the Fee Examiner's Second Quarterly Report, which was simultaneously filed with this Application.

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

14. During the Application Period, the Fee Examiner Parties rendered 789.8 hours of professional services, comprised of 78.4 hours by the Fee Examiner, 387.9 hours by Shaw Fishman and 323.5 hours by Kapila, having an aggregate value<sup>3</sup> of \$246,942.80. The average hourly rate for the Fee Examiner and Shaw Fishman attorneys and paraprofessionals (collectively with the Fee Examiner, the “Shaw Fishman Professionals”) for services rendered during the Application Period is approximately \$355. The average hourly rate for Kapila professionals for services rendered during the Application Period is approximately \$251. The actual and necessary costs expended by the Fee Review Parties, and for which the Fee Examiner Parties request reimbursement, is \$984.89.

15. The Fee Examiner Parties are providing fee review services at significant discounts from their standard hourly rates. A comparison of the Fee Examiner Parties’ standard hourly rates and their discounted Detroit rates applicable to the Application Period is attached hereto as Exhibit 6-A.

16. In paragraph 8 of the Fee Examiner Order, the Shaw Fishman Cap was placed on the maximum blended rate permitted on the fees charged by the Fee Examiner and Shaw Fishman (\$430 per hour), and the Kapila Cap was placed on the maximum blended rate permitted on the fees charged by Kapila (\$300 per hour). The Shaw Fishman and Kapila Caps are determined on a quarterly basis. For the Application Period, the average hourly rate for the Shaw Fishman Professionals (\$355 per hour) is less than the Shaw Fishman Cap, and the average hourly rate for the Kapila Professionals (\$251 per hour) is less than the Kapila Cap. Therefore,

---

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

the Shaw Fishman and Kapila Caps are inapplicable for the Application Period and no additional discount need be applied to the fees of the Fee Examiner Parties.

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

17. During the Application Period, the Fee Examiner rendered 78.4 hours of professional services in this Case having an aggregate value of \$47,040.00, for an average hourly rate of approximately \$600. The Fee Examiner provided professional services with respect to every aspect of the Fee Review Process, including preparing for and coordinating the initial Fee Review Process for submitted Monthly Invoices for July and August (collectively, “J/A Invoices”).

18. After finalizing the framework for the Fee Review Process, the Fee Examiner began working with Shaw Fishman and Kapila professionals to develop a uniform standard of review for submitted Invoices. The Fee Examiner thereafter delegated tasks and responsibilities to Shaw Fishman and Kapila professionals, and he reviewed the preliminary documents submitted by Professionals, including retention agreements and hourly rate statements. The Fee Examiner also worked with Shaw Fishman professionals to draft a fee review memorandum for use in reviewing submitted Invoices and coding problematic time entries. The fee review memorandum has been transmitted to all Professionals with the Fee Examiner’s monthly Preliminary Reports.

19. Professionals submitted their J/A Invoices on or about October 21, 2013. The Fee Examiner oversaw Shaw Fishman and Kapila professionals’ review of each invoice, and he participated in numerous conferences with each review team to discuss each Professional’s J/A Invoice and prepare Fee Review spreadsheets and Preliminary Reports. Following comprehensive consultations with Shaw Fishman and Kapila professionals, the Fee Examiner transmitted his first Preliminary Reports respecting the J/A Invoices and engaged in Resolution

Discussions with several Professionals. During the Application Period, the Fee Examiner also reviewed Professionals’ submitted September Invoices and began conferences with each review team to discuss September Fee Review spreadsheets and drafting Preliminary Reports. Detailed invoices for the services rendered by the Fee Examiner during the Application Period are attached to this Application as Exhibit 6-B.

20. In summary, the Fee Examiner seeks the interim allowance of \$47,040.00 in compensation with respect to services provided by the Fee Examiner during the Application Period (the “Fee Examiner Compensation Request”). The time actually spent by the Fee Examiner at the applicable discounted rate, is as follows:

<b>Professional</b>	<b>Position</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Amount</b>
Robert M. Fishman	Fee Examiner	\$600.00	78.4	\$47,040.00
<b>Total:</b>		\$600.00	78.4	\$47,040.00

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

**B. Services Rendered by Shaw Fishman Glantz & Towbin LLC**

22. During the Application Period, Shaw Fishman rendered 387.9 hours of professional services assisting the Fee Examiner, having an aggregate value of \$118,686.00. The average hourly rate of Shaw Fishman professionals (excluding the Fee Examiner) for the Application Period is approximately \$306. Shaw Fishman has assisted the Fee Examiner in all aspects of the Fee Review Process, which has included reviewing Professionals’ J/A Invoices and September Invoices, drafting Preliminary Reports, and engaging in Resolution Discussions with ever Professional.

23. To prepare for the initial Fee Review Process, Shaw Fishman assisted in drafting the fee review memorandum to be used as a guide for reviewing Monthly Invoices, and it



developed internal guidelines and a methodology for reviewing Monthly Invoices. To ensure that the Fee Review Parties would engage in a uniform review of all Monthly Invoices, Shaw Fishman engaged in several conferences to discuss examples of potentially problematic time entries and appropriate responses. In preparation for the Fee Review Process, Shaw Fishman also created templates for the Fee Examiner's Preliminary and Final Reports. To facilitate the orderly review of future Monthly Invoices and to document the receipt of submissions from Professionals, Shaw Fishman developed internal reporting checklists and tracking spreadsheets. These internal reports are updated and revised during every stage of the Fee Review Process.

24. During the Application Period, Shaw Fishman undertook the extensive review of each Professional's J/A Invoices and September Invoices. Following individual reviews of J/A and September Invoices assigned by the Fee Examiner, Shaw Fishman professionals consulted with other members of the fee review team and Kapila professionals to prepare consolidated comments for each Professional and draft Fee Review Spreadsheets and Preliminary Reports. Shaw Fishman also engaged in Resolution Discussions with every Professional to discuss suggested revisions to the submitted Monthly Invoices. Resolution Discussions focused on the impact of any voluntary discounts provided, and 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. With respect to J/A Invoices, Shaw Fishman drafted Final Reports to be included with the Fee Examiner's First Quarterly Report.

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

26. In summary, Shaw Fishman seeks the interim allowance of \$118,686.00 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, is as follows:

<b>Professional</b>	<b>Position</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Amount</b>
Ira Bodenstein	Member	\$425.00	50.6	\$21,505.00
Peter J. Roberts	Member	\$410.00	47.3	\$19,393.00
Gordon E. Gouveia	Member	\$325.00	98.4	\$31,980.00
David R. Doyle	Associate	\$250.00	100.0	\$25,000.00
Marc S. Reiser	Associate	\$250.00	34.2	\$8,550.00
Allison Hudson	Associate	\$220.00	50.0	\$11,000.00
Melissa A. Westbrook	Paralegal	<u>\$170.00</u>	<u>7.4</u>	<u>\$1,258.00</u>
<b>Total:</b>		(blended) \$306.00	387.9	\$118,686.00

27. Shaw Fishman also seeks interim reimbursement in the amount of \$765.99 (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.

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

<b>Category</b>	<b>Amount</b>
Online docketing and documents (PACER)	\$24.60
Photocopies	\$655.20
AT&T Teleconference Services	\$86.19
<b>Total:</b>	<b>\$765.99</b>

Shaw Fishman uses PACER to monitor docket activity and obtain documents filed with the Court. Shaw Fishman uses AT&T Teleconference Services for meetings among team members located in different geographic areas and to coordinate Resolution Discussions with Professionals subject to the Fee Review Process.

29. 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**

30. During the Application Period, Kapila rendered 323.5 hours of professional services assisting the Fee Examiner, having an aggregate value of \$81,216.80. The average hourly rate of Kapila professionals for the Application Period is approximately \$251. Kapila assisted the Fee Examiner in utilizing software to extract data from Monthly Invoices and organize data in Fee Review Spreadsheets.

31. Specifically, during the Application Period, Kapila finalized the process whereby 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.

32. Kapila then provided technical assistance by extracting data from all submitted J/A Invoices and September Invoices and organizing this data into comprehensive Fee Review spreadsheets. The Fee Review spreadsheets were annotated by the Fee Examiner Parties and subsequently distributed to Professionals in conjunction with Preliminary Reports. In addition to its vital technical assistance, Kapila also assisted the Fee Examiner and Shaw Fishman with reviewing Monthly Invoices submitted by accounting professionals, financial advisors and investment bankers. Kapila assisted not only in the review of the Monthly Invoices, but also with annotating the Fee Review spreadsheets and drafting Preliminary Reports.

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

34. In summary, Kapila seeks the interim allowance of \$81,216.80 in compensation with respect to services provided to the Fee Examiner during the Application Period (the "Kapila

Compensation Request”). The time actually spent by Kapila at its applicable discounted rates, is as follows:

<b>Professional</b>	<b>Position</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Amount</b>
Soneet Ravi Kapila	Partner	\$442.00	15.1	\$6,674.20
Mary McMickle	Partner	\$330.00	73.7	\$24,321.00
Joseph Gillis	Senior Consultant	\$260.00	53.9	\$14,014.00
Shantel Thomas	Forensic Consultant	\$208.00	153.9	\$32,011.20
Mark Parisi	Forensic Analyst	\$156.00	26.9	\$4,196.40
<b>Total:</b>		(blended) \$251.00	323.5	\$81,216.80

35. Kapila also seeks interim reimbursement in the amount of \$218.90 (the “Kapila Expense Reimbursement Request”) for its actual and necessary costs during the Application Period (the “Kapila Expenses”). The Kapila Expenses are detailed in Exhibit 6-D.

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

<b>Category</b>	<b>Amount</b>
Photocopies	\$59.40
Teleconference Services	\$159.50
<b>Total:</b>	<b>\$218.90</b>

37. All of the Kapila Expenses are expenses that Kapila customarily recoups for providing professional services to other clients.

**PAYMENTS RECEIVED BY FEE EXAMINER PARTIES TO DATE**

38. Pursuant to paragraph 27 of the Fee Review Order, the Fee Examiner filed October, November and December monthly invoices with the Court on behalf of the Fee Examiner Parties, and he provided notice of the invoices to interested parties through CM/ECF.

39. The Fee Examiner Parties have received no objection to their October, November or December 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.

40. 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 \$141,633.16. 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 \$24,092.84 for amounts billed but not paid during the Application Period (the “Unpaid FE/SF Compensation”).

41. In accordance with the Fee Review Order, the City has made Interim Payments to Kapila in the amount of \$69,253.18. Subject to this Court’s allowance of this Application, the application of these Interim Payments in partial satisfaction of the Kapila Compensation Request and the Kapila Expense Reimbursement Request will leave a balance due to Kapila of \$15,416.49 for amounts billed but not paid during the Application Period (the “Unpaid Kapila Compensation”).

#### **REASONABLENESS OF COMPENSATION AND BENEFITS CONFERRED**

42. Pursuant to § 943(b)(3) of the Bankruptcy Code, the amounts to be paid for services and expenses in this Case must be fully disclosed and be reasonable. *See* 11 U.S.C. § 943(b)(3). Through this Application, the Fee Examiner Parties have fully disclosed the amounts sought by each of them for services and expenses during the Application Period, and they have demonstrated the reasonableness of those amounts.

43. All of the services rendered by the Fee Examiner Parties during the Application Period were necessary for the execution of the Fee Examiner’s duties and responsibilities as set

forth in the Fee Examiner Order and the Fee Review Order. Moreover, at all times, the Fee Examiner Parties rendered their services in an effective and efficient manner without any unnecessary duplication of efforts. Therefore, the compensation requested through this Application is reasonable in all respects, particularly in light of the nature, extent, and complexity of the matters involved and the benefits conferred by the Fee Examiner Parties.

44. The most significant benefit conferred by the appointment of the Fee Examiner and the establishment of the Fee Review Process is the deterrent effect that the entire Fee Review Process has on the submission of inappropriate fee and expense requests by Professionals engaged in this Case. Additionally, the Fee Review Process allows for the review and extensive analysis of all Professionals' invoices by an unbiased, objective third party.

45. In reviewing the J/A and September Invoices, the Fee Examiner Parties discussed with Professionals the actual impact of any voluntary discounts provided, and they identified areas in Monthly Invoices where the inadequacy of time descriptions, unreasonableness of time, or improperly allocated resources warranted writing off certain fees and expenses or revising applicable time and expense entries. To date, the efforts and review by the Fee Examiner Parties resulted in a reduction in excess of \$489,500.00 in Professional Fee Expenses from those initially billed.<sup>4</sup> 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.

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

---

<sup>4</sup> This amount is in addition to the approximately \$3,275,800 in voluntary reductions taken by the Professionals prior to the submission of the Monthly Invoices.

**CONCLUSION**

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

- (a) Allows \$246,942.80 in aggregate compensation to the Fee Examiner Parties on an interim basis for the Application Period;
- (b) Allows \$984.89 in aggregate expense reimbursement to the Fee Examiner Parties on an interim basis for the Application Period;
- (c) Authorizes the Fee Examiner Parties to apply the Interim Payments to the compensation and expense reimbursement requests allowed pursuant to this Application;
- (d) Authorizes and directs the City to pay the Unpaid FE/SF Compensation and the Unpaid Kapila Compensation; and
- (e) Provides the Fee Examiner Parties with such additional relief as may be appropriate and just under the circumstances.

Respectfully submitted,

Robert M. Fishman, Fee Examiner

Dated: May 6, 2014

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

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

**EXHIBIT 1**  
**(Proposed Order)**



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

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

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

Upon consideration of the Second Interim Application Of Fee Examiner Parties For Allowance Of Compensation And Reimbursement Of Expenses (the “Application”);<sup>1</sup> 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 \$47,040.00 in aggregate compensation on an interim basis for the Application Period extending from October 1, 2013 through and including December 31, 2013.

---

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

3. Shaw Fishman is hereby allowed \$118,686.00 in aggregate compensation on an interim basis for the Application Period extending from October 1, 2013 through and including December 31, 2013.
4. Shaw Fishman is hereby allowed \$765.99 in aggregate expense reimbursement on an interim basis for the Application Period extending from October 1, 2013 through and including December 31, 2013.
5. Kapila is hereby allowed \$81,216.80 in aggregate compensation on an interim basis for the Application Period extending from October 1, 2013 through and including December 31, 2013.
6. Kapila is hereby allowed \$218.90 in aggregate expense reimbursement on an interim basis for the Application Period extending from October 1, 2013 through and including December 31, 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:**

	)	<b>Chapter 9</b>
	)	
<b>CITY OF DETROIT, MICHIGAN,</b>	)	<b>Case No. 13-53846</b>
	)	
<b>Debtor.</b>	)	<b>Hon. Steven W. Rhodes</b>

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  
SECOND 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 \$246,942.80 for services rendered ("Fees") and the aggregate amount of \$984.89 for reimbursement of expenses ("Expenses") incurred by the Fee Examiner Parties in the time period from October 1, 2013 through December 31, 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 \$210,886.34 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:<sup>1</sup>

**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.

<sup>1</sup> 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: May 6, 2014

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

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

**EXHIBIT 4**  
**(Certificate Of Service)**

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

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

**CERTIFICATE OF SERVICE**

Peter J. Roberts, an attorney, hereby certifies that he filed and served **(i) the Second 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 6<sup>th</sup> day of May, 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**

<b>MEMBERS</b>	<b>2013 STANDARD RATES</b>	<b>2013 DETROIT RATES</b>
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
<b>ASSOCIATES</b>		
David R. Doyle	\$290.00	\$250.00
Marc S. Reiser	\$290.00	\$250.00
Allison B. Hudson	\$250.00	\$200.00
<b>PARAPROFESSIONALS</b>		
Melissa A. Westbrook	\$200.00	\$170.00

**COMPARISON OF KAPILA & COMPANY HOURLY RATES**

<b>PROFESSIONAL STAFF</b>	<b>2013 STANDARD RATES</b>	<b>2013 DETROIT RATES</b>
Soneet R. Kapila	\$520.00	\$442.00
Mary M. McMickle	\$366.00	\$330.00
Joseph E. Gillis	\$300.00	\$260.00
Shantel Thomas	\$240.00	\$208.00
Mark Parisi	\$180.00	\$156.00

# **EXHIBIT 6-B**

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 12414  
October 31, 2013

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 10/31/2013

Please include Invoice Number with Payment

Balance Forward		44,797.20
Current Fees	9,300.00	
Total Current Charges		9,300.00
<b>Total Due</b>		<b>54,097.20</b>

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11516	28,407.85	0.00	28,407.85
09/30/13	12044	16,389.35	0.00	16,389.35
<b>Totals</b>		<b>44,797.20</b>	<b>0.00</b>	<b>44,797.20</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

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

October 31, 2013  
Invoice 12414

Fees					
Date	Atty	Description	Hours	Rate	Amount
10/01/13	RMF	Spoke to J. Ellman re the status of submissions of deliverables, including initial invoices (.3). Reviewed pleadings (.6).	0.90	600.00	540.00
10/02/13	RMF	Spoke to C. Moore and K. Hand of Conway re fee review issues (.3). Spoke to J. Green of Canfield re fee review issues (.2). Spoke to G. Gouveia re logistics of review and reporting (.4)	0.90	600.00	540.00
10/04/13	RMF	Office conference with members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (1.2). Began review of documents received from various Professionals (1.3). Spoke to J. Ellman re fee review issues (.4).	2.90	600.00	1,740.00
10/05/13	RMF	Began review of and comments to Jones Day July Invoice.	1.10	600.00	660.00
10/07/13	RMF	Further review of and comments to Jones Day July Invoice.	2.40	600.00	1,440.00
10/09/13	RMF	Spoke to J. Ellman re several fee review issues (.2). Drafted email to J. Ellman and others re timing of presentment of redacted invoices (.2).	0.40	600.00	240.00
10/10/13	RMF	Spoke to D. Heiman re status of case generally.	0.80	600.00	480.00
10/11/13	RMF	Met with Shaw Fishman fee review team to discuss fee review process and logistics, types of potentially problematic time entries and appropriate responses to such entries (2.7). Reviewed and revised memo re fee review criteria (.4). Exchanged emails with fee review team re fee review process, logistics and deadlines (.4).	3.50	600.00	2,100.00
10/25/13	RMF	Spoke to J. Ellman re reimbursement claims of secured creditors, Shaw Fishman invoice questions and related fee examiner issues.	0.40	600.00	240.00
10/28/13	RMF	Spoke to A. Hudson re Miller Buckfire, Milliman and Conway invoices (.2). Summary review of same (.8). Spoke to J. Ellman re Miller Buckfire and Milliman invoices and issues respecting the same (.4). Reviewed and revised Shaw Fishman September Detailed Statement of Services Rendered (.8).	2.20	600.00	1,320.00
<b>Total Fees</b>			<b>15.50</b>		<b>9,300.00</b>
<b>Total Fees and Disbursements</b>					<b>9,300.00</b>
<b>Total Current Charges</b>					<b>9,300.00</b>
Balance Forward					44,797.20
<b>Total Amount Due</b>					<b>54,097.20</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 12978  
December 31, 2013

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 11/30/2013

**Please include Invoice Number with Payment**

Previous Balance		54,097.20
Payments		-38,361.45
Balance Forward		15,735.75
Current Fees	24,540.00	
Total Current Charges		24,540.00
<b>Total Due</b>		<b>40,275.75</b>

**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	0.00	9,300.00
<b>Totals</b>		<b>54,097.20</b>	<b>38,361.45</b>	<b>15,735.75</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

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

December 31, 2013  
Invoice 12978

Fees					
Date	Atty	Description	Hours	Rate	Amount
11/06/13	RMF	Reviewed invoices.	2.30	600.00	1,380.00
11/07/13	RMF	Prepared for and participated in conference call with Miller Buckfire team and I. Bodenstein re suggested changes to Miller Buckfire invoice (1.6). Reviewed invoices (4.7).	6.30	600.00	3,780.00
11/08/13	RMF	Reviewed invoices.	4.60	600.00	2,760.00
11/10/13	RMF	Reviewed invoices.	3.20	600.00	1,920.00
11/11/13	RMF	Met with D. Doyle and reviewed Jones Day invoice and compiled joint comments for Preliminary Report (2.7). Reviewed and revised draft Preliminary Report, Final Report and Quarterly Report forms (1.1).	3.80	600.00	2,280.00
11/18/13	RMF	Spoke to D. Lempke and C. Rogers re extent of applicability of Fee Examiner Order.	0.40	600.00	240.00
11/19/13	RMF	Participated in three conferences with the teams that reviewed the Pepper Hamilton, Dentons and Miller Canfield invoices, reviewing the consolidated review spreadsheets and discussing the comments thereon with the team members (4.2). Spoke to J. Ellman re several fee review topics (.6).	4.80	600.00	2,880.00
11/20/13	RMF	Participated in two conferences with the teams that reviewed the Foley and Jones Day invoices, reviewing the consolidated review spreadsheets and discussing the comments thereon with the team members (2.7). Spoke to P. Roberts and G. Gouveia re language for preliminary reports (.2).	2.90	600.00	1,740.00
11/21/13	RMF	Participated in two conferences with the teams that reviewed the EY and Conway, reviewing the consolidated review spreadsheets and discussing the comments thereon with the team members.	4.50	600.00	2,700.00
11/24/13	RMF	Reviewed and revised multiple Preliminary Reports.	2.60	600.00	1,560.00
11/25/13	RMF	Reviewed and revised various Preliminary Reports (3.2). Finalized and transmitted all of the July/August Preliminary Reports (.6). Spoke to J. Ellman re fee review issues (.3).	4.10	600.00	2,460.00
11/26/13	RMF	Spoke to J. Ellman re Lazard retention order and fee review order issues (.4). Reviewed Lazard draft order (.2). Reviewed and revised Shaw Fishman invoices for October 2013 (.8).	1.40	600.00	840.00
<b>Total Fees</b>			<b>40.90</b>		<b>24,540.00</b>
<b>Total Fees and Disbursements</b>					<b>24,540.00</b>
<b>Total Current Charges</b>					<b>24,540.00</b>
Balance Forward					15,735.75

Shaw Fishman Glantz & Towbin LLC

---

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

December 31, 2013  
Invoice 12978

---

**Total Amount Due**

**40,275.75**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 13352  
January 31, 2014

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

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 12/31/2013

**Please include Invoice Number with Payment**

Previous Balance		40,275.75
Payments		-7,905.00
Balance Forward		32,370.75
Current Fees	13,200.00	
Total Current Charges		13,200.00
<b>Total Due</b>		<b>45,570.75</b>

**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	0.00	24,540.00
<b>Totals</b>		<b>78,637.20</b>	<b>46,266.45</b>	<b>32,370.75</b>



**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

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

January 31, 2014  
Invoice 13352

<b>Fees</b>					
<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/02/13	RMF	Reviewed Preliminary Reports for Pepper Hamilton and Jones Day in preparation for my telephonic meetings with same (1.3). Spoke to B. Hertzberg re Pepper Hamilton Preliminary Report (.4). Spoke with J. Ellman and D. Doyle re Jones Day Preliminary Report (.9).	2.60	600.00	1,560.00
12/03/13	RMF	Reviewed Miller Canfield Preliminary Report (.3). Conference call with Miller Canfield and G. Gouveia re Miller Canfield Preliminary Report (.6).	0.90	600.00	540.00
12/04/13	RMF	Continued reviewing Jones Day September invoice (1.6). Reviewed Miller Buckfire revised July/August invoice (.3). Spoke to I. Bodenstein re Miller Buckfire (.2).	2.10	600.00	1,260.00
12/05/13	RMF	Reviewed Dentons Preliminary Report (.3) and discussed same with I. Bodenstein (.2).	0.50	600.00	300.00
12/06/13	RMF	Met with S. Alberts to discuss Dentons Preliminary Report.	1.10	600.00	660.00
12/09/13	RMF	Spoke to G. Gouveia re Conway meet and confer situation (.2). Reviewed EY Preliminary Report in preparation for telephone conference with EY (.2). Telephone conference with Fee Examiner team and EY team re EY responses to Preliminary report (.3).	0.70	600.00	420.00
12/11/13	RMF	Spoke to J. Ellman re various fee issues.	0.30	600.00	180.00
12/13/13	RMF	Continued review of invoices.	1.20	600.00	720.00
12/16/13	RMF	Reviewed Lazard Order prior to hearing (.1). Participated in Lazard hearing (.3). Continued reviewing invoices (1.2).	1.60	600.00	960.00
12/17/13	RMF	Continued reviewing invoices.	3.10	600.00	1,860.00
12/27/13	RMF	Continued reviewing the spreadsheets reflecting the responses from the various firms (2.8). Spoke to G. Gouveia re Miller Canfield responses (.2).	3.00	600.00	1,800.00
12/30/13	RMF	Reviewed and revised various draft preliminary reports and spreadsheets (4.2). Multiple email exchanges with team members re same (.7).	4.90	600.00	2,940.00
<b>Total Fees</b>			<b>22.00</b>		<b>13,200.00</b>
<b>Total Fees and Disbursements</b>					<b>13,200.00</b>
<b>Total Current Charges</b>					<b>13,200.00</b>
Balance Forward					32,370.75
<b>Total Amount Due</b>					<b>45,570.75</b>

# **EXHIBIT 6-C**

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 12413  
October 31, 2013

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 10/31/2013

Please include Invoice Number with Payment

---

Balance Forward		21,691.47
Current Fees	30,133.50	
Current Disbursements	219.30	
Total Current Charges		30,352.80
<b>Total Due</b>		<b>52,044.27</b>

---

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	0.00	14,028.70
09/30/13	12045	7,662.77	0.00	7,662.77
<b>Totals</b>		<b>21,691.47</b>	<b>0.00</b>	<b>21,691.47</b>

---

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

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

October 31, 2013  
Invoice 12413

Fees						
Date	Atty	Description	Hours	Rate	Amount	
10/01/13	IB	Reviewed recently revised review guidelines and checklists.	0.20	425.00	85.00	
10/01/13	DRD	Revise invoice review guide and draft correspondence to R. Fishman, I. Bodenstein, P. Roberts, G. Gouveia, M. Reiser and A. Hudson regarding same.	0.20	250.00	50.00	
10/01/13	GEG	Review invoice review guidelines and email correspondence with D. Doyle regarding same	0.30	325.00	97.50	
10/01/13	MSR	Revise checklist for professionals' deadlines re: R. Fishman's comments.	1.30	250.00	325.00	
10/02/13	IB	Review G. Gouveia revisions to fee review guidelines	0.10	425.00	42.50	
10/02/13	DRD	Confer with G. Gouveia regarding revisions to fee review guide.	0.10	250.00	25.00	
10/02/13	GEG	Incorporate proposed revisions into draft internal fee review guidelines (.3); email correspondence and office conference with D. Doyle regarding proposed changes to fee review guidelines and use of same in connection with fee review and related reporting (.2); office conference with R. Fishman regarding fee review guidelines and fee review methodology and reporting (.2); phone call and email correspondence with M. McMickle regarding invoice delivery formats for review and reporting purposes (.6); review monthly reporting checklists and tracking spreadsheets and email correspondence with M. Reiser regarding same (.2)	1.50	325.00	487.50	
10/03/13	GEG	Email correspondence with M. McMickle regarding fee review guidelines, and strategy and forms for fee review process	0.30	325.00	97.50	
10/04/13	IB	Review engagement letters, fees and billing categories received for Conway MacKenzie, Brooks Wilkins, Ernst & Young, Miller Canfield, Segal, Lazard, Dentons and Miller Buckfire	1.80	425.00	765.00	
10/04/13	IB	Meeting of fee review team re: division of assignments and finalization of review templates	1.20	425.00	510.00	
10/04/13	AH	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting.	1.20	220.00	264.00	
10/04/13	DRD	Prepare for (.1) and participate in office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (1.2).	1.30	250.00	325.00	

Shaw Fishman Glantz & Towbin LLC

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

October 31, 2013  
 Invoice 12413

Date	Atty	Description	Hours	Rate	Amount
10/04/13	DRD	Revise monthly invoice review guide.	1.70	250.00	425.00
10/04/13	GEG	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (1.2); review verified statements and retention agreements submitted by Committee professionals (.5)	1.70	325.00	552.50
10/04/13	MSR	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting.	1.20	250.00	300.00
10/06/13	GEG	Review Jones Day September 30 letter to Fee Examiner, including attached engagement letters, verification of rates and proposed fee and expense categories (.5); review and comment on Jones Day July monthly invoice (1.5)	2.00	325.00	650.00
10/07/13	IB	Review 503(b)3 and 5 re: fees and costs of indenture trustee	0.50	425.00	212.50
10/07/13	IB	Begin review Jones Day July 2013 invoice	0.80	425.00	340.00
10/07/13	GEG	Review emails and Excel document from M. McMickle with various sorts of Jones Day initial invoice for purposes of invoice analysis (.3); follow up email correspondence with M. McMickle regarding preferred formatting of Excel documents for invoice review and feedback to professionals (.2)	0.50	325.00	162.50
10/07/13	MSR	Revise checklists re: comments from working group.	0.50	250.00	125.00
10/08/13	AH	Research regarding meaning of "substantial contribution" as it applies to indenture trustees under 11 U.S.C. s. 503(b)(3)-(5).	0.90	220.00	198.00
10/08/13	AH	Constructed chart for internal use summarizing what materials have been received by the Fee Examiner from the Professionals in accordance with the Oct. 4 deadline, and what materials are still outstanding.	0.70	220.00	154.00
10/09/13	AH	Begin reviewing Jones Day Invoice in preparation for meeting on 10/11 to discuss uniform review of invoices going forward.	1.30	220.00	286.00
10/09/13	IB	Review Jones Day July invoice to prepare for Friday meeting of fee review group to discuss review standards.	2.70	425.00	1,147.50
10/09/13	AH	Review Jones Day Invoice in preparation for meeting on 10/11 to discuss uniform review of invoices going forward.	1.30	220.00	286.00
10/09/13	AH	Continued researching parameters of what constitutes "substantial contribution" by indenture trustee for purposes of administrative claims under 11 USC 503(b)(3)-(5).	0.40	220.00	88.00
10/09/13	GEG	Review and comment on draft fee review spreadsheets from Mary McMickle (.5); email correspondence with Mary McMickle regarding same (.2); email correspondence with R. Fishman and D. Doyle regarding revisions to review guidelines memo (.2); review	1.40	325.00	455.00

**Shaw Fishman Glantz & Towbin LLC**

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

October 31, 2013  
 Invoice 12413

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		and comment on Jones Day July invoice (.5)			
10/10/13	DRD	Review, analyze and comment on Jones Day invoice for July 2013.	4.10	250.00	1,025.00
10/10/13	DRD	Revise invoice review guide based on comments by R. Fishman and G. Gouveia.	0.40	250.00	100.00
10/10/13	IB	Review E&Y invoice for period 7/19-7/31, 2013.	0.50	425.00	212.50
10/10/13	GEG	Complete review of Jones Day July invoice	1.00	325.00	325.00
10/10/13	PJR	Review Jones Day July invoice.	2.70	410.00	1,107.00
10/10/13	MSR	Draft and revise Quarterly Report template.	1.30	250.00	325.00
10/11/13	AH	Meeting with R. Fishman, P. Roberts, G. Gouveia, I. Bodenstein, D. Doyle, M. Reiser to discuss uniform review of invoices going forward.	2.70	220.00	594.00
10/11/13	AH	Completed review of Jones Day invoice in preparation for meeting with invoice review team to discuss uniform review of invoices going forward.	1.40	220.00	308.00
10/11/13	AH	Research and review of case law regarding treatment of administrative priority claims of indenture trustees under 11 USC 503(b)(3)-(5).	0.80	220.00	176.00
10/11/13	IB	Meet with R. Fishman, P. Roberts, M. Reiser, A. Hudson, G. Gouveia and D. Doyle re: review of Jones Day initial invoice and comments on how to apply fee review standards on a consistent basis.	2.70	425.00	1,147.50
10/11/13	DRD	Prepare for (1) and attend meeting with Fee Examiner team to review and evaluate Jones Day invoice for July 2013 (2.7).	3.70	250.00	925.00
10/11/13	DRD	Review and revise internal memorandum on fee review guide (.6); confer with R. Fishman regarding same (.3); confer with M. Reiser and R. Fishman regarding upcoming due dates for invoice review issues (.2); confer with R. Fishman regarding external memorandum for professionals on reasonableness standards (.1); revise memorandum for professionals on reasonableness standards (.3).	1.50	250.00	375.00
10/11/13	AH	Draft letters to professionals from which firm has yet to receive required documents, and e-mailed to appropriate parties.	0.80	220.00	176.00
10/11/13	GEG	Prepare for meeting with fee review team (.3); attend meeting with fee review team to discuss fee review standards and delegation of responsibilities (2.7); follow up email correspondence with fee review team regarding fee review spreadsheets (.1); review and edit quarterly report template (.2); review R. Fishman email regarding fee review assignments (.1); review D. Doyle email and revised fee review guidelines (.1)	3.50	325.00	1,137.50
10/11/13	PJR	Meeting with R. Fishman, I. Bodenstein, G. Gouveia, D. Doyle, M. Reiser, and A. Hudson regarding fee review guidelines and related issues.	2.70	410.00	1,107.00
10/11/13	PJR	Review revised draft fee review guidelines.	0.20	410.00	82.00
10/11/13	PJR	Review revised fee review guidelines (.1); review revised forms of invoice review spreadsheets and G. Gouveia e-mail on same (.2);	0.40	410.00	164.00

Shaw Fishman Glantz & Towbin LLC

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

October 31, 2013  
 Invoice 12413

Date	Atty	Description	Hours	Rate	Amount
		review R. Fishman e-mails on fee review responsibilities and related issues (.1).			
10/11/13	MSR	Meeting with working group re: review Jones Day invoice.	2.70	250.00	675.00
10/14/13	IB	Review emails from T. Spillane re: Foley's legal services agreement with the City, billing rates and categories (.2); phone call with T. Spillane re: same. (.2)	0.40	425.00	170.00
10/14/13	IB	Phone call with M. Wilkins and J. Ellman re: redacted invoices	0.40	425.00	170.00
10/14/13	AH	Spoke with M. Westbook regarding creation of binders for internal use for each Professional submitting monthly invoices (.1); aggregated and provided M. Westbook with documents already received from Professionals to use in creation of binders (.1).	0.20	220.00	44.00
10/14/13	MAW	Met with A. Hudson re creating binders for professional invoices and initial submission documents and worked on preparing same.	2.80	170.00	476.00
10/15/13	AH	Spoke with I. Bodenstein and J. Budin (Milliman, Inc.) regarding Budin's questions for submitting initial documents to the Fee Examiner.	0.10	220.00	22.00
10/15/13	IB	Phone call with A. Hudson and J. Budin re: Milliman compliance with fee review order (.2); review Milliman submission (.2).	0.40	425.00	170.00
10/15/13	IB	Phone conference with G. Gouveia and J. Ellman re: preliminary observations about Jones Day invoice.	0.50	425.00	212.50
10/15/13	GEG	Office conference with I. Bodenstein in preparation for call with debtor's counsel regarding July postpetition invoice (.1); participate in conference call with debtor's counsel regarding July postpetition invoice (.4)	0.50	325.00	162.50
10/15/13	PJR	Review recent court filings, including papers from opposing sides on chapter 9 eligibility arguments.	1.20	410.00	492.00
10/15/13	PJR	Telephone conference with W. Smith regarding U.S. Bank Collateral Agreement and Custodian's status under existing fee orders in case (.3); exchange e-mails with W. Smith on same (.2); review associated collateral agreement and related papers (1.4); review fee orders and assess Custodian's status under fee orders (.4); exchange e-mails with R. Fishman on same (.3).	2.60	410.00	1,066.00
10/16/13	IB	Review email from J. Ellman re: revised portion of July invoice for Jones Day	0.20	425.00	85.00
10/16/13	PJR	Telephone conference with J. Ellman of Jones Day regarding scope of fee review order (.2); e-mail to R. Fishman on same (.2).	0.40	410.00	164.00
10/17/13	IB	Review Brooks Wilkins redacted September invoice.	0.50	425.00	212.50
10/17/13	IB	Preliminary review of Denton invoice sent by M. Wilkins.	0.40	425.00	170.00
10/17/13	IB	Revise G. Gouveia draft of template for invoice summary sheet.	0.20	425.00	85.00
10/17/13	MAW	Reviewed and added additional initial submissions to binders of professional invoices per A. Hudson's request.	0.30	170.00	51.00
10/17/13	PJR	Review recent filings in bankruptcy case.	0.60	410.00	246.00
10/20/13	GEG	Begin reviewing initial submissions and correspondence from Miller Canfield, Pepper Hamilton and Conway MacKenzie (.3); coordinate	0.80	325.00	260.00

**Shaw Fishman Glantz & Towbin LLC**

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

October 31, 2013  
 Invoice 12413

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		preparation of fee review binders and working files for each of these professionals (.2); briefly review Pepper Hamilton July/August invoice (.2); email correspondence with M. McMickle regarding status of July/August invoices and fee review spreadsheet (.1)			
10/21/13	IB	Email to G. Gouveia and A. Hudson re: forwarding all fee statements to Kapila firm in Florida.	0.10	425.00	42.50
10/21/13	IB	Review T. Spillane email re: delay in sending Foley invoice (.1); email back to T. Spillane (.1).	0.20	425.00	85.00
10/21/13	IB	Meet with G. Gouveia to finalize summary invoice sheet.	0.10	425.00	42.50
10/21/13	GEG	Email correspondence with R. Fishman, I. Bodenstein and A. Hudson regarding inclusion of Kapila personnel on fee examiner email distribution list and tracking delivery and transmission of initial monthly invoices (.2); review comments to fee review spreadsheet template from members working group (.2); revise fee review spreadsheet (.5); office conference with I. Bodenstein regarding same and issues related to professional holdback provision and depiction of voluntary reductions (.2); email to Mary McMickle (Kapila) regarding revisions to fee review spreadsheet template (.3); review E&Y invoice and email correspondence with M. McMickle regarding fee review spreadsheet customization issues (.3); draft for preliminary, monthly and quarterly reports (4.0); email correspondence with A. Hudson regarding preparation of list to City regarding timely submitted monthly invoices (.1)	5.80	325.00	1,885.00
10/21/13	PJR	Review most recent filings in bankruptcy case.	0.80	410.00	328.00
10/21/13	PJR	E-mail to J. Ellman on MWE inquiry on scope of fee order.	0.10	410.00	41.00
10/22/13	AH	Follow-up communications with point persons for Kurtzman Carson, Lazard Freres and Segal Company regarding July/August invoices.	0.50	220.00	110.00
10/22/13	IB	Phone call with M. Wilkins re: Brooks Wilkins invoices (.1); meet with A. Hudson re: follow up with Lazard and Segal (.1)	0.20	425.00	85.00
10/22/13	AH	Spoke with M. McMickle regarding invoices she had not yet received in order to craft excel sheets and forwarded her outstanding July/August invoices.	0.10	220.00	22.00
10/22/13	MAW	Worked on printing and organizing July and August professional invoices into binders per A. Hudson's request.	0.50	170.00	85.00
10/22/13	GEG	Review transmittal emails and attachments from Conway and Miller Canfield regarding July/August invoices (.2); finalize draft preliminary, monthly and quarterly report templates (1.0); email to R. Fishman and other members of working group regarding same (.1); review list of July/August invoice submissions from A. Hudson (.1); email correspondence with R. Fishman and A. Hudson regarding July/August invoice submissions and related follow up tasks (.2)	1.60	325.00	520.00
10/23/13	MAW	Continued organizing July and August professional invoices into binders per A. Hudson's request.	2.00	170.00	340.00
10/23/13	PJR	Exchange e-mails with J. Ellman regarding scope of fee review orders and related issues (.3); exchange e-mails with W. Smith on	0.90	410.00	369.00



**Shaw Fishman Glantz & Towbin LLC**

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

October 31, 2013  
 Invoice 12413

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		same (.3); exchange e-mails with R. Fishman on same (.3).			
10/23/13	PJR	Review Retiree adversary complaint and related papers on same.	0.40	410.00	164.00
10/24/13	IB	Review and revise templates for final preliminary and monthly reports	1.10	425.00	467.50
10/24/13	PJR	Review recent filings in case, including Syncora 2004 motion, City brief on lay testimony, Retiree 1983 complaint, and other papers.	2.20	410.00	902.00
10/25/13	IB	Complete revision of monthly, quarterly, preliminary report templates (.3); begin review of Milliman (.2), Denton's (.3), Brooks Wilkins (.3) and Miller Buckfire (.2) invoices	1.30	425.00	552.50
10/25/13	PJR	Brief review of KCC invoices for July and August.	0.30	410.00	123.00
10/28/13	AH	Spoke with J. Budin regarding revising Milliman, Inc.'s invoice to add specificity regarding dates and breakdown of time spent on tasks.	0.10	220.00	22.00
10/28/13	AH	Review invoices submitted by Professionals to assess whether time entries are specific enough to give review team detail on what work was performed during hours for which firms seek compensation (.1); e-mail R. Fishman regarding same (.1).	0.20	220.00	44.00
10/28/13	GEG	Email correspondence with M. McMickle regarding fee review spreadsheets	0.20	325.00	65.00
10/28/13	PJR	Review e-mail exchange with M. McMickle regarding professional invoices for July/August (.2); begin review of E&Y July invoice (1.3).	1.50	410.00	615.00
10/29/13	IB	Review emails from T. Spillane re: Foley invoices and request to re-submit and respond to same.	0.20	425.00	85.00
10/29/13	IB	Review Milliman and Dentons summary reports from M. Mickie.	0.40	425.00	170.00
10/29/13	GEG	Email correspondence with R. Fishman and M. McMickle regarding invoices submitted by KCC and Foley & Lardner (.2); email to Foley representatives regarding resubmission of separate invoices for July/August and September fees and expenses in searchable PDF format per the fee review order (.1)	0.30	325.00	97.50
10/30/13	GEG	Review email and supplemental July/August invoice from Miller Canfield (.1), review original July/August invoice from Miller Canfield (.1), review letter regarding fee agreements between Miller Canfield and City (.3), and email to Miller Canfield attorney for clarification regarding supplemental July/August invoice (.1)	0.60	325.00	195.00
<b>Total Fees</b>			<b>94.40</b>		<b>30,133.50</b>

**Disbursements**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
10/11/13	Photocopy; Memorandum in re Monthly Invoice review guide. (KXJ)	24	@ 0.10	2.40
10/21/13	Photocopy; Memorandum; Draft Fee review Guidelines (KXJ)	10	@ 0.10	1.00
10/21/13	Photocopy; Memorandum; Draft Fee review Guidelines (KXJ)	10	@ 0.10	1.00
10/22/13	Photocopy; Miller Canfield Binder Index; Miller Canfield Fees; Exhibits; Statement; Pepper July 18 - 31 Invoice and Summary (KXJ)	241	@ 0.10	24.10

**Shaw Fishman Glantz & Towbin LLC**

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

October 31, 2013  
 Invoice 12413

Date	Description			Amount
10/22/13	Photocopy; Letter and Attachements in re: Fee review order for R. Fishman; Conway MacKenzie Fee Examiner Documents (KXJ)	160	@ 0.10	16.00
10/22/13	Photocopy; Miller Canfield Fees 7/18/13; Exhibit 2 to Conway MacKenzie Fee Statement (KXJ)	236	@ 0.10	23.60
10/22/13	Photocopy; Letter and attachments in re: Fee review; Conway MacKenzie Fee Examiner Documents for Binder (KXJ)	160	@ 0.10	16.00
10/23/13	Photocopy; August Invoices (MAW)	676	@ 0.10	67.60
10/23/13	Photocopy; August Invoices (MAW)	676	@ 0.10	67.60
<b>Total Disbursements</b>				<b>219.30</b>
<b>Total Fees and Disbursements</b>				<b>30,352.80</b>
<b>Total Current Charges</b>				<b>30,352.80</b>
Balance Forward				21,691.47
<b>Total Amount Due</b>				<b>52,044.27</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 12979  
December 31, 2013

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 11/30/2013

**Please include Invoice Number with Payment**

Previous Balance		52,044.27
Payments		-17,835.24
Balance Forward		34,209.03
Current Fees	51,376.00	
Current Disbursements	20.80	
Total Current Charges		51,396.80
<b>Total Due</b>		<b>85,605.83</b>

**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	0.00	30,352.80
<b>Totals</b>		<b>52,044.27</b>	<b>17,835.24</b>	<b>34,209.03</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

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

December 31, 2013  
Invoice 12979

Rees					
Date	Atty	Description	Hours	Rate	Amount
11/01/13	MSR	Review invoices for Pepper Hamilton.	0.70	250.00	175.00
11/02/13	DRD	Review and analysis of August 2013 invoices for Dentons (1.7) and prepare related chart regarding comments for resolution discussion (1.4).	3.10	250.00	775.00
11/02/13	GEG	Review Conway MacKenzie engagement letters and initial submissions to Fee Examiner (1.3); begin review of Conway MacKenzie July/August invoice and related submissions (1.0); email correspondence with Soneet Kapila, A. Hudson and M. Reiser to schedule fee review meetings next week (.3)	2.60	325.00	845.00
11/03/13	IB	Review D. Doyle preliminary analysis of Denton August 2013 invoices	0.50	425.00	212.50
11/03/13	DRD	Prepare comment chart for Jones Day invoices for July 2013 to facilitate resolution discussion.	2.30	250.00	575.00
11/03/13	GEG	Continued review and comment on Conway MacKenzie July/August invoice	1.00	325.00	325.00
11/04/13	IB	Review Miller Buckfire July invoice (.3); discuss with R. Fishman (.1)	0.40	425.00	170.00
11/04/13	AH	Begin review of Miller Canfield Invoice in preparation for meeting with G. Gouveia.	0.20	220.00	44.00
11/04/13	AH	Reviewing July/August Invoice from Milliman Inc in preparation for meeting with G. Gouveia to form recommendations.	1.50	220.00	330.00
11/04/13	DRD	Review Jones Day invoices for August 2013.	5.10	250.00	1,275.00
11/04/13	MSR	Review invoices for Foley & Lardner and KCC.	2.90	250.00	725.00
11/04/13	PJR	Exchange e-mails with M. McMickle on E&Y invoices.	0.10	410.00	41.00
11/04/13	GEG	Continued review and comment on Conway MacKenzie July/August invoice	2.00	325.00	650.00
11/05/13	AH	Communicated with M. McMickle regarding KCC July Invoice that is not compatible with software converting it to excel (.1); follow-up e-mails with M. Paque (KCC) advising of the problem and members of review team responsible for reviewing KCC July Invoice (.1).	0.20	220.00	44.00
11/05/13	AH	Reviewing Miller Canfield Invoice in preparation for meeting with G. Gouveia on 11/8.	1.70	220.00	374.00
11/05/13	DRD	Continue review of Jones Day invoices for August 2013.	4.80	250.00	1,200.00
11/05/13	MSR	Review invoices and comment thereon.	4.80	250.00	1,200.00
11/05/13	GEG	Continued review and comment on Conway MacKenzie July/August invoice	2.00	325.00	650.00
11/06/13	IB	Review revised draft of Milliman invoice	0.50	425.00	212.50

Shaw Fishman Glantz & Towbin LLC

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

December 31, 2013  
 Invoice 12979

Date	Atty	Description	Hours	Rate	Amount
11/06/13	IB	Review Denton's retention motion (.4) and City of Detroit limited objection (.6)	1.00	425.00	425.00
11/06/13	IB	Phone call with J. Budin and A. Hudson re: Milliman fee invoice	0.20	425.00	85.00
11/06/13	AH	Called J. Budin regarding insufficient invoice from Milliman Inc. (left message) and spoke with I. Bodenstein about sending Milliman example invoice.	0.10	220.00	22.00
11/06/13	AH	Spoke with J. Budin regarding needed revisions to Milliman's July/August Invoice.	0.20	220.00	44.00
11/06/13	AH	Revise chart counsel for Fee Examiner will be submitting pursuant to paragraph 4 of the Fee Review Order with information regarding Professionals who made timely submissions of invoices.	0.40	220.00	88.00
11/06/13	DRD	Communications with G. Gouveia and M. McMickle (Kapila & Co.) regarding reports (.4); begin drafting Jones Day preliminary report for August 2013 (1.7).	2.10	250.00	525.00
11/06/13	GEG	Email correspondence with R. Fishman regarding Conway MacKenzie July/August invoice (.1); complete review of Conway MacKenzie July/August invoice (1.0); office conference with D. Doyle regarding issues with fee review spreadsheets related to conversion of PDF invoices to Excel and necessary follow up with Mary McMickle (.2); email correspondence with R. Fishman and A. Hudson regarding list of professionals that submitted timely July/August invoices (.2); conference call with Soneet Kapila and Mary McMickle regarding IDEA software issues and comments to Conway MacKenzie July/August invoices (2.2)	3.70	325.00	1,202.50
11/07/13	AH	Revising chart of Professionals that made timely or untimely submissions to the Fee Examiner in preparation for submission to J. Ellman.	0.10	220.00	22.00
11/07/13	AH	Reviewing Miller Canfield July/August Invoice in preparation for meeting with G. Gouveia.	1.00	220.00	220.00
11/07/13	DRD	Review and revise charts for Jones Day August and July 2013 invoices.	3.00	250.00	750.00
11/07/13	IB	Review Foley retention letter from T. Spillage received today	0.40	425.00	170.00
11/07/13	IB	Prepare for (.3) and conference call with R. Fishman and Harold Neu and others at Miller Buckfire to discuss format of their submitted invoice (.8)	1.10	425.00	467.50
11/07/13	AH	Review of Miller Canfield Invoice in preparation for meeting with G. Gouveia.	3.00	220.00	660.00
11/07/13	MSR	Review Pepper Hamilton invoices (2.2); meet with G. Gouveia to discuss same (.9)	3.10	250.00	775.00
11/07/13	GEG	Review and comment on Pepper Hamilton July/August invoice (2.3); email correspondence with M. Reiser regarding meeting to exchange comments on Pepper Hamilton July/August invoice and obtaining copies of relevant filings (.1); office conference with M. Reiser to exchange comments on Pepper Hamilton July/August invoice (.9); begin review and analysis of Miller Canfield	4.80	325.00	1,560.00

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2013  
 Invoice 12979

Date	Atty	Description	Hours	Rate	Amount
		July/August invoice (1.5)			
11/07/13	PJR	Exchange e-mails with M. McMickle on EY invoices (.1);	0.10	410.00	41.00
11/07/13	PJR	Review and assess Foley & Lardner July and August invoices (.5); review City contract with Foley & Lardner (.1); meeting with M. Reiser regarding Foley & Lardner July and August invoices and compilation of comments to same (.4).	1.00	410.00	410.00
11/07/13	PJR	Begin review and assessment of Ernst & Young July and August invoices.	2.90	410.00	1,189.00
11/08/13	AH	Finish reviewing Miller Canfield Invoice in preparation for meeting with G. Gouveia.	1.70	220.00	374.00
11/08/13	AH	Meeting with G. Gouveia to discuss comments to Miller Canfield Invoice.	1.80	220.00	396.00
11/08/13	AH	Begin completed review sheet of Miller Canfield invoice following meeting with G. Gouveia.	0.80	220.00	176.00
11/08/13	MAW	Updated professional invoice binders with additional July and August invoices per A. Hudson's request.	0.30	170.00	51.00
11/08/13	GEG	Complete review and analysis of Miller Canfield July/August invoice (3.3); email correspondence with R. Fishman regarding sorting features of fee review spreadsheet as it relates to Jones Day July/August invoice (.2); office conference with A. Hudson to exchange comments on Miller Canfield July/August invoice in preparation for consolidated review spreadsheet and preliminary report (1.8)	5.30	325.00	1,722.50
11/08/13	PJR	Continue review and assessment of Ernst & Young July and August invoices.	2.90	410.00	1,189.00
11/08/13	PJR	Lengthy telephone conference with M. McMickle (Kapila & Co.) regarding Ernst & Young July and August invoices and compilation of comments on same (.7); exchange follow up e-mails with M. Mickle on same (.1).	0.80	410.00	328.00
11/08/13	PJR	Review Debtor motion to file DIP fee material under seal (.2); exchange e-mails with R. Fishman on same (.1).	0.30	410.00	123.00
11/10/13	AH	Complete review excel report for Miller Canfield Invoice.	1.30	220.00	286.00
11/10/13	AH	Revised excel report for Miller Canfield invoice following comments from G. Gouveia.	1.00	220.00	220.00
11/10/13	IB	Review Dentons August invoices for first fee review period	0.80	425.00	340.00
11/10/13	GEG	Review and edit consolidated review spreadsheet for Pepper Hamilton July/August invoice (2.2); email correspondence with R. Fishman and M. Reiser regarding same (.1); email to A. Hudson regarding how to handle comments section of Miller Canfield review spreadsheet (.1)	2.40	325.00	780.00
11/11/13	IB	Meet with D. Doyle to review Denton's August invoices	0.70	425.00	297.50
11/11/13	DRD	Jointly review Jones Day invoices for August 2013 with R Fishman.	2.40	250.00	600.00
11/11/13	DRD	Review Dentons US and Europe invoices for August 2013 with I. Bodenstein.	0.50	250.00	125.00

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2013  
 Invoice 12979

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/11/13	PJR	Edits to working spreadsheet on E&Y July and August invoices (2.9); telephone conference with M. McMickle regarding same (.2); follow up exchange of e-mails with M. McMickle on same (.2).	3.30	410.00	1,353.00
11/11/13	GEG	Review and edit consolidated review spreadsheet for Miller Canfield July/August invoice (2.1); email correspondence with R. Fishman regarding review spreadsheet for Miller Canfield July/August invoice and related comments (.2); email and phone call with Michael Hausman of Conway MacKenzie regarding issues and requests for revisions to fee statements (.4); follow up email to R. Fishman, M. McMickle and S. Kapila regarding conversation with M. Hausman of Conway MacKenzie and status of consolidated review spreadsheet (.2)	2.90	325.00	942.50
11/12/13	IB	Email with M. McMickle re: Brooks Wilkins invoice (.1); phone call with M. McMickle re: same (.1); phone call with M. Wilkins re: re submitting invoice in original pdf. (.2)	0.40	425.00	170.00
11/12/13	IB	Review Dentons, Brooks Wilkins, Miller Buckfire and Milliman engagement letters (.6) and prepare email to R. Fishman outlining terms of each (.4)	1.00	425.00	425.00
11/12/13	PJR	Review summary of E&Y engagement terms (.1); exchange e-mails with M. McMickle on same (.1).	0.20	410.00	82.00
11/12/13	PJR	Review invoices of Fee Examiner Parties for September (.2); draft and edit notice of filing of Fee Examiner monthly invoice (.5).	0.70	410.00	287.00
11/12/13	GEG	Review Conway MacKenzie engagement letter terms summary (.2) and email correspondence with M. McMickle regarding same (.1); review and edit fee review spreadsheet for Conway MacKenzie July/August invoice (3.3); email to R. Fishman regarding fee review spreadsheet for Conway MacKenzie July/August invoice (.1); office conference with R. Fishman regarding fee review standards and methodology (.2); review email and revised fee statement exhibits from Michael Hausman of Conway MacKenzie (.1)	4.00	325.00	1,300.00
11/13/13	DRD	Revise chart on Detroit Jones Day invoices for August 2013 to reflect comments of R. Fishman.	3.30	250.00	825.00
11/13/13	GEG	Email correspondence with M. McMickle and S. Kapila regarding lumping standard for fee review, follow up tasks related to submission of revised statements from Conway MacKenzie and status of software update for conversion of invoices to fee review spreadsheets	0.20	325.00	65.00
11/14/13	IB	Review re submitted Milliman invoice	0.40	425.00	170.00
11/14/13	DRD	Finish revisions to August 2013 invoice review chart for Jones Day (1.1); revise July 2013 invoice review chart for Jones Day (.7); revise Dentons US and Europe invoice review chart (1.4); review and analysis of Jones Day engagement letters and related materials (.9) and draft memorandum to R. Fishman regarding same (.9).	5.00	250.00	1,250.00
11/14/13	GEG	Review Conway MacKenzie revised July/August and September fee statements with modified holdback amounts (.2); email	0.30	325.00	97.50

Shaw Fishman Glantz & Towbin LLC

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

December 31, 2013  
 Invoice 12979

Date	Atty	Description	Hours	Rate	Amount
		correspondence with S. Kapila regarding Conway MacKenzie fee arrangement and related issues (.1)			
11/15/13	IB	Review Milliman analysis from M. McMickle	0.70	425.00	297.50
11/16/13	IB	Review J. Ellman letter commenting on Denton's August 2013 fees (.2); review D. Doyle draft of preliminary report for August 2013 (.3).	0.50	425.00	212.50
11/16/13	GEG	Review Conway MacKenzie revised July/August fee statement and incorporate changes to fee review spreadsheet (.7); email to R. Fishman regarding revised annotated review spreadsheet for Conway MacKenzie July/August invoice and open issue related to supplemental description for contractor time entries (.1)	0.80	325.00	260.00
11/18/13	AH	Reviewed July/August Invoice of Milliman Inc.	0.70	220.00	154.00
11/18/13	IB	Complete revisions to D. Doyle draft of Denton's August 2013 preliminary report.	0.60	425.00	255.00
11/18/13	AH	Meeting with I. Bodenstein to compare individual reviews of Milliman Inc. July/August Invoice.	0.60	220.00	132.00
11/18/13	IB	Prepare comments to Milliman July/August 2013 invoice (.6); meet with A. Hudson re: coordinate comments and draft of preliminary report (.6)	1.20	425.00	510.00
11/18/13	IB	Email to M. McMickle re: Miller Buckfire invoice for July/August 2013	0.10	425.00	42.50
11/18/13	DRD	Revise charts for Jones Day invoices for July and August 2013.	0.40	250.00	100.00
11/18/13	GEG	Review Conway MacKenzie detailed summary of subcontractor services (.3) and email correspondence with R. Fishman, S. Kapila and M. McMickle regarding same (.1); email correspondence with R. Fishman and other working group members to schedule meetings for preparation of preliminary reports on July/August invoices (.2); review email and September invoice from Miller Canfield (.1)	0.70	325.00	227.50
11/18/13	PJR	Brief review of September E&Y invoice.	0.40	410.00	164.00
11/19/13	AH	Edit Milliman's excel review sheet following meeting with I. Bodenstein to discuss (.3); email to I. Bodenstein summarizing our general comments on the Milliman's July/August Invoice (.1).	0.40	220.00	88.00
11/19/13	IB	Review format of September 2013 invoice from Miller Buckfire (.4); email to S. Marken re: whether to expect a revise July/August 2013 invoice (.1)	0.50	425.00	212.50
11/19/13	IB	Review A. Hudson draft of Milliman report for July/August 2013.	0.40	425.00	170.00
11/19/13	AH	Meeting with R. Fishman and G. Gouveia regarding excel report for Miller Canfield July/August Invoice review (1.1); follow-up emails and phone calls with Professionals that have not submitted September Invoices to Fee Examiner (.2).	1.30	220.00	286.00
11/19/13	IB	Meet with R. Fishman and D. Doyle re: Denton's preliminary report for July/August 2013	0.70	425.00	297.50
11/19/13	DRD	Prepare for (.6) and attend (.7) conference with I. Bodenstein and R. Fishman on Dentons invoices for August 2013.	1.30	250.00	325.00



Shaw Fishman Glantz & Towbin LLC

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

December 31, 2013  
 Invoice 12979

Date	Atty	Description	Hours	Rate	Amount
11/19/13	DRD	Communicate with M. McMickle regarding Dentons August 2013 invoice chart.	0.10	250.00	25.00
11/19/13	MSR	Meeting with B. Fishman and G. Gouveia re: Pepper Hamilton invoice review.	0.60	250.00	150.00
11/19/13	MAW	Reviewed and organized September professional invoices into binders per A. Hudson's request.	1.30	170.00	221.00
11/19/13	PJR	Review recent filings in Detroit case, including Barclays' fee letter.	0.30	410.00	123.00
11/19/13	GEG	Prepare for (.2) and participate in meeting with R. Fishman regarding preliminary report on Miller Canfield July/August invoice (.7); Prepare for (.2) and participate in meeting with R. Fishman regarding preliminary report on Pepper Hamilton July/August invoice (.5); email correspondence with M. McMickle regarding conversion of Conway MacKenzie September invoice with IDEA software and related complications (.1)	1.70	325.00	552.50
11/20/13	IB	Review M. Wilkins email re: confirmation to City (.1); prepare email to J. Ellman confirming receipt of Brooks Wilkins September 2013 invoice. (.1)	0.20	425.00	85.00
11/20/13	AH	Assessing the discount provided by Miller Canfield by comparing attorneys standard hourly rates to the blended rate (.5); discussion with G. Gouveia regarding adding analysis into excel review sheet (.2).	0.70	220.00	154.00
11/20/13	DRD	Prepare for (.8) and attend conference with R. Fishman regarding Jones Day charts and final report (.7).	1.50	250.00	375.00
11/20/13	MSR	Prepare for review meeting re: Foley and Lardner (.3); Meeting with B. Fishman and P. Roberts re: Foley & Lardner invoice review (.6).	0.90	250.00	225.00
11/20/13	MAW	Reviewed KCC September Invoice and updated KCC invoice binder re same per A. Hudson's request.	0.20	170.00	34.00
11/20/13	GEG	Email correspondence with R. Fishman, Soneet Kapila and Mary McMickle regarding call scheduling to discuss Conway MacKenzie July/August invoice and preparation of preliminary report (.1); review deadlines related to submission of preliminary reports for July/August invoices and calendar additional deadlines for September reports (.1); review Miller Canfield complete list of standard hourly rates (.1) and email correspondence with A. Hudson regarding compare analysis of blended hourly rate for non-bankruptcy attorneys (.1); office conference with P. Roberts and R. Fishman regarding conformity of annotated review spreadsheets for preliminary reports (.2); incorporate R. Fishman comments into preliminary, monthly and quarterly report templates (.3); email correspondence with working group regarding same (.1); compare Miller Canfield fees based on blended rate compared to standard hourly rate (.2) and confer with A. Hudson regarding same (.1)	1.30	325.00	422.50
11/20/13	PJR	Review and analyze KCC invoices for July and August.	1.60	410.00	656.00
11/20/13	PJR	Meeting with R. Fishman and M. Reiser regarding Foley invoices for July and August.	0.60	410.00	246.00

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2013  
 Invoice 12979

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/20/13	PJR	Confer with R. Fishman and G. Gouveia regarding templates for fee reports.	0.20	410.00	82.00
11/21/13	AH	Draft preliminary report on Milliman Inc. July/August Invoice for review by I. Bodenstein.	0.40	220.00	88.00
11/21/13	IB	Review draft Milliman Preliminary Report from A. Hudson	0.30	425.00	127.50
11/21/13	AH	Updated Miller Canfield Excel review sheet with information regarding billing attorneys' standard rates.	0.20	220.00	44.00
11/21/13	DRD	Revise and finalize Jones Day July and August 2013 fee spreadsheets per B. Fishman's edits (3.7); draft July and August Preliminary Reports for Jones Day July and August 2013 (1.9); revise and finalize Dentons spreadsheet for August 2013 (1).	6.60	250.00	1,650.00
11/21/13	GEG	Review and edit annotated review spreadsheet for Pepper Hamilton July/August invoice based on R. Fishman comments and in preparation for preliminary report (.5); draft preliminary report for Pepper Hamilton July/August invoice (.5); prepare for (.2) and participate in conference call with R. Fishman, S. Kapila, M. McMickle and J. Gillis regarding Conway MacKenzie July/August invoice for preparation of preliminary report (1.9)	3.10	325.00	1,007.50
11/21/13	PJR	Prepare for (.3) and participate in conference call (2.6) with R. Fishman, M. McMickle, and J. Gillis regarding EY July and August invoices and associated issues.	2.90	410.00	1,189.00
11/22/13	IB	Meet with R. Fishman and A. Hudson to review Milliman preliminary report	0.40	425.00	170.00
11/22/13	IB	Revise drafts of Milliman preliminary report and attached schedules	0.70	425.00	297.50
11/22/13	IB	Revise draft of Dentons preliminary report	0.30	425.00	127.50
11/22/13	IB	Prepare draft of Miller Buckfire preliminary report	0.40	425.00	170.00
11/22/13	DRD	Revise preliminary reports for Dentons (1.2) and Jones Day (1.1) for August 2013.	2.30	250.00	575.00
11/22/13	AH	Meeting with R. Fishman and I. Bodenstein to discuss consolidated spreadsheet of Milliman, Inc's July/August Invoice review and preliminary report.	0.30	220.00	66.00
11/22/13	MSR	Review KCC invoice with P. Roberts.	0.30	250.00	75.00
11/22/13	GEG	Email correspondence with M. McMickle and Michael Hausman of Conway MacKenzie regarding readability of September invoice in .pdf format and request for Excel version (.1); review and edit fee review spreadsheet for Conway MacKenzie July/August preliminary report (1.7); draft Conway MacKenzie preliminary report for July/August invoice (.7); email correspondence with R. Fishman regarding same (.1); finalize draft preliminary report for Pepper Hamilton July/August invoice (.2) and email correspondence with R. Fishman and M. Reiser regarding same (.1); review and edit fee review spreadsheet for Miller Canfield July/August invoice (.8); draft preliminary report for Miller Canfield July/August invoice (.5); email correspondence with R. Fishman and A. Hudson regarding same (.2)	4.40	325.00	1,430.00

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2013  
 Invoice 12979

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/22/13	PJR	Finish review and analysis of KCC August invoice (1.1); meeting with M. Reiser to discuss KCC July and August invoices (.3).	1.40	410.00	574.00
11/22/13	PJR	Draft and edit preliminary report for EY July and August invoices (1.9); review revised spreadsheets on EY July and August invoices and exchange e-mails with M. McMickle on same (.8); e-mail to R. Fishman on same (.1).	2.80	410.00	1,148.00
11/23/13	GEG	Email correspondence with S. Kapila and M. McMickle regarding comments on draft preliminary report for Conway MacKenzie July/August invoice	0.20	325.00	65.00
11/24/13	GEG	Review email correspondence from R. Fishman and S. Kapila regarding adding provision about compliance with fee review order to preliminary reports	0.10	325.00	32.50
11/24/13	PJR	Review e-mails from R. Fishman and S. Kapila regarding preliminary reports to professionals.	0.10	410.00	41.00
11/25/13	IB	Review R. Fishman email re: additional language for inclusion of all preliminary reports re: expense standards compliance (.1) and S. Kapilla email with additional comments (.1)	0.20	425.00	85.00
11/25/13	IB	Revise and finalize Miller Buckfire preliminary report to add additional language concerning expense verification	0.30	425.00	127.50
11/25/13	IB	Review revised Milliman preliminary report and finalize.	0.20	425.00	85.00
11/25/13	DRD	Finalize preliminary reports for Jones Day for August 2013 (3.2) and Dentons (1.9) for submission to professionals.	5.10	250.00	1,275.00
11/25/13	DRD	Communications with R. Fishman, M. McMickle and M. Wilkins regarding Lazard invoice for September 2013.	0.30	250.00	75.00
11/25/13	AH	Revising Milliman, Inc.'s preliminary report before submitting to R. Fishman.	0.20	220.00	44.00
11/25/13	MSR	Draft preliminary report for KCC.	0.60	250.00	150.00
11/25/13	GEG	Email correspondence with R. Fishman regarding Fee Review Order compliance provision to be added to preliminary reports (.1); incorporate affirmation statements regarding compliance with Fee Review Order and compensation terms into Conway MacKenzie preliminary report for July/August invoice (.3); email correspondence with R. Fishman, S. Kapila and M. McMickle regarding same (.2); finalize preliminary report on Pepper Hamilton July/August invoice (.3) and email correspondence with R. Fishman regarding same (.1); finalize preliminary report on Miller Canfield July/August invoice (.3) and email correspondence with R. Fishman regarding same (.1); review email and Excel version of fee statement from M. Hausman of Conway MacKenzie (.1); review summary of City attorney roles from Jeff Ellman (.2)	1.70	325.00	552.50
11/25/13	PJR	Review R. Fishman edits to draft preliminary E&Y report (.1); edits to E&Y report (.2); exchange e-mails with R. Fishman on same (.2); exchange e-mails with M. McMickle on same (.1).	0.60	410.00	246.00
11/25/13	PJR	Review R. Fishman revisions to Foley preliminary report.	0.10	410.00	41.00
11/25/13	PJR	Edits to KCC preliminary draft report (.5); confer with M. Reiser on	0.60	410.00	246.00

**Shaw Fishman Glantz & Towbin LLC**

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

December 31, 2013  
 Invoice 12979

Date	Atty	Description	Hours	Rate	Amount
11/26/13	GEG	same (.1). Review email correspondence between R. Fishman and Bob Hertzberg regarding resolution discussions for Pepper Hamilton July/August invoice	0.10	325.00	32.50
<b>Total Fees</b>			<b>169.00</b>		<b>51,376.00</b>

**Disbursements**

Date	Description	Hours	Rate	Amount
11/08/13	Photocopy; Initial Submissions; Professional Invoices (MAW)	93	@ 0.10	9.30
11/30/13	Pacer Research; Jones Day Invoices; Detroit; Notice (DRD) (MSR) (PJR)			11.50
<b>Total Disbursements</b>				<b>20.80</b>

<b>Total Fees and Disbursements</b>	<b>51,396.80</b>
<b>Total Current Charges</b>	<b>51,396.80</b>
Balance Forward	34,209.03
<b>Total Amount Due</b>	<b>85,605.83</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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

Fed Tax ID: 36-3844420

Invoice 13351  
January 31, 2014

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

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 12/31/2013

**Please include Invoice Number with Payment**

Previous Balance		85,605.83
Payments		-25,832.77
Balance Forward		59,773.06
Current Fees	37,176.50	
Current Disbursements	525.89	
Total Current Charges		37,702.39
<b>Total Due</b>		<b>97,475.45</b>

**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	0.00	51,396.80
<b>Totals</b>		<b>103,441.07</b>	<b>43,668.01</b>	<b>59,773.06</b>

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

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

January 31, 2014  
Invoice 13351

Fees					
Date	Atty	Description	Hours	Rate	Amount
12/02/13	AH	Revised chart of professionals that submitted timely September invoices in accordance with paragraph 4 of Fee Review Order.	0.20	220.00	44.00
12/02/13	AH	Began reviewing Miller Canfield September Invoice.	0.70	220.00	154.00
12/02/13	IB	Review committee expense reimbursement requests (.4); phone call with M. Wilkins re: same (.1); email to M. Wilkins and J. Ellman re: same (.2).	0.70	425.00	297.50
12/02/13	DRD	Resolution discussion via teleconference with J. Ellman (Jones Day) and R. Fishman regarding July and August 2013 Jones Day invoices.	0.90	250.00	225.00
12/02/13	PJR	Exchange e-mails with M. McMickle regarding EY September invoice (.2); confer with R. Fishman on same (.1).	0.30	410.00	123.00
12/03/13	IB	Review Milliman response to preliminary report.	0.40	425.00	170.00
12/03/13	AH	Locating audio transcript of hearing for R. Fishman (.5); pulling documents from Detroit docket for R. Fishman (.2).	0.70	220.00	154.00
12/03/13	MSR	Review invoices from September for Pepper Hamilton, Foley & Lardner & KCC	3.90	250.00	975.00
12/03/13	GEG	Review A. Hudson email and summary of September invoice submissions (.1); follow up email to R. Fishman regarding correction to same (.1); office conference with R. Fishman regarding Pepper Hamilton resolution discussions (.1); email correspondence with R. Fishman and A. Hudson regarding status of September fee review spreadsheets (.1); prepare for (.2) and participate in conference call with Miller Canfield representatives regarding resolution discussions on July/August invoice (.6)	1.10	325.00	357.50
12/04/13	IB	Review revised Miller Buckfire invoice (.4); phone call with R. Fishman re: same (.1); email to S. Markan re: phone call to discuss (.1)	0.60	425.00	255.00
12/04/13	IB	Review spreadsheet for Brooks Wilkins September 2013 invoice	0.40	425.00	170.00
12/04/13	IB	Review spreadsheet for Dentons September 2013 invoice	0.50	425.00	212.50
12/04/13	IB	Review J. Ellman letter re: Dentons September 2013 invoice	0.30	425.00	127.50
12/04/13	MSR	Prepare resolutions for Foley & Lardner July/August invoice.	0.50	250.00	125.00
12/04/13	GEG	Email correspondence with M. McMickle regarding September review spreadsheets and meeting to discuss Conway MacKenzie September invoice (.1); email correspondence with A. Hudson and M. Reiser regarding meeting to discuss Miller Canfield and Pepper Hamilton September invoices (.1)	0.20	325.00	65.00
12/04/13	PJR	Review Segal employment application and related exhibits (affidavit and engagement letter) (.2); brief review of Segal invoice and spreadsheet for September (.1).	0.30	410.00	123.00

**Shaw Fishman Glantz & Towbin LLC**

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
12/05/13	AH	Review of Milliman's comments in response to Fee Examiner's preliminary report (.1); discussion with I. Bodenstein re same (.2).	0.30	220.00	66.00
12/05/13	IB	Complete review of Milliman August 2013 response to preliminary report (.2) and conduct resolution discussion with Jeff Budin (.2)	0.40	425.00	170.00
12/05/13	IB	Review Dentons preliminary report (.5) and phone call with R. Fishman to discuss issues to bring up at resolution discussion with S. Alberts (.2)	0.70	425.00	297.50
12/05/13	AH	Continue review of Miller Canfield's September Invoice.	2.60	220.00	572.00
12/05/13	MSR	Review and comment on Pepper Hamilton's September invoices.	0.90	250.00	225.00
12/05/13	GEG	Phone call with Mike Hausman of Conway MacKenzie regarding preliminary report on July/August invoice and resolution discussions (.2); follow up email correspondence with R. Fishman regarding same (.2); begin review and comments on Conway MacKenzie September invoice (2.5)	2.90	325.00	942.50
12/06/13	AH	Meeting with P. Roberts to discuss review of Segal September Invoice.	0.40	220.00	88.00
12/06/13	AH	Review of Segal Consulting's September Invoice and expenses in preparation for meeting with P. Roberts.	2.40	220.00	528.00
12/06/13	IB	Review and analyze revised July/August Miller Buckfire invoice (1.0); participate in resolution discussion on invoice (.2).	1.20	425.00	510.00
12/06/13	AH	Preparing consolidated review sheet for Segal Consulting's September Invoice.	1.80	220.00	396.00
12/06/13	DRD	Review September 2013 Jones Day invoice.	1.40	250.00	350.00
12/06/13	GEG	Complete review and analysis of Conway MacKenzie September invoice (2.2); conference call with S. Kapila, M. McMickle and J. Gillis regarding comments on Conway MacKenzie September invoice (1.4)	3.60	325.00	1,170.00
12/06/13	PJR	Review and analyze Segal invoice for September (.9); meeting with A. Hudson to discuss same (.4).	1.30	410.00	533.00
12/06/13	PJR	Review e-mail exchanges between Fee Examiner and EY representatives regarding July-August preliminary statement.	0.10	410.00	41.00
12/07/13	DRD	Review and analysis of Jones Day September 2013 invoices.	2.50	250.00	625.00
12/07/13	GEG	Review and comment on Miller Canfield September invoice	1.70	325.00	552.50
12/08/13	DRD	Review and analysis of Jones Day September 2013 invoices.	1.30	250.00	325.00
12/08/13	GEG	Complete initial review and comment on Miller Canfield September invoice (2.6); email correspondence with R. Fishman regarding status of July/August preliminary report resolution discussions with Miller Canfield, Pepper Hamilton and Conway MacKenzie (.1); review and comment on Pepper Hamilton September invoice (2.3); review and edit consolidated review spreadsheet for Conway MacKenzie September invoice (1.8)	6.80	325.00	2,210.00
12/09/13	AH	Complete review of Miller Canfield September Invoice in preparation for meeting with G. Gouveia.	0.80	220.00	176.00
12/09/13	AH	Meeting with G. Gouveia to discuss consolidated review of Miller	0.80	220.00	176.00

Shaw Fishman Glantz & Towbin LLC

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
		Canfield's September Invoice.			
12/09/13	IB	Review Brooks Wilkins September 2013 invoice	0.60	425.00	255.00
12/09/13	AH	Complete consolidated excel review sheet for Miller Canfield's September Invoice.	1.80	220.00	396.00
12/09/13	DRD	Review and analysis of Jones Day September 2013 invoices.	5.30	250.00	1,325.00
12/09/13	MSR	Review Pepper Hamilton invoice with G. Gouveia.	0.30	250.00	75.00
12/09/13	GEG	Email correspondence (.1) and phone call (.1) with R. Fishman regarding status of Conway MacKenzie resolution discussions for July/August preliminary report; email correspondence (.1) and meeting with A. Hudson regarding Miller Canfield July/August preliminary report resolution discussions and September invoice review (.8); meeting with M. Reiser regarding comments on Pepper Hamilton September invoice (.3); complete review and editing of consolidated review spreadsheet for Conway MacKenzie September invoice (.7); review spreadsheet from M. Hausman of Conway MacKenzie regarding adjustment of inconsistent team meeting time and scheduling call to engage in resolution discussions (.1) and follow up phone calls (exchange voicemail messages (.1) and follow up call (.2)) and email correspondence with M. Hausman regarding same (.2); draft cover email to R. Fishman regarding general comments to Conway MacKenzie September invoice and attaching consolidated review spreadsheet (.3)	3.00	325.00	975.00
12/09/13	PJR	Conference call with W. Flick, B. Pickering, R. Fishman, S. Kapila and others regarding EY July/August invoices.	0.20	410.00	82.00
12/10/13	IB	Email with M. McMickle re: Miller Buckfire revised July/August invoice	0.20	425.00	85.00
12/10/13	DRD	Review Jones Day September 2013 invoices (.6) and Dentons September 2013 invoices (3.7).	4.30	250.00	1,075.00
12/10/13	MSR	Input comments into revised spreadsheets for Pepper Hamilton, KCC, and Foley & Lardner.	2.10	250.00	525.00
12/10/13	GEG	Email correspondence with M. Hausman (Conway) and M. McMickle regarding July/August invoice resolution discussions (.1); review email and City verifications of July/August invoices for Conway, Miller Canfield and Pepper Hamilton (.1)	0.20	325.00	65.00
12/11/13	AH	Analysis of standard hourly rates vs. blended rates of non-bankruptcy attorneys whose work is reflected in Miller Canfield's September Invoice.	0.50	220.00	110.00
12/11/13	IB	Complete review of Brooks Wilkins September 2013 invoice.	0.60	425.00	255.00
12/11/13	AH	Rechecking analysis of standard hourly rates-blended rates and revising review spreadsheet.	0.40	220.00	88.00
12/11/13	GEG	Initial review of Miller Canfield response to July/August preliminary report (.3); email correspondence with A. Hudson regarding same and status of request for list of standard hourly rates for assessment of Miller Canfield September invoice (.1); review Conway MacKenzie response to July/August preliminary report (.5); email	2.20	325.00	715.00



Shaw Fishman Glantz & Towbin LLC

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
		correspondence with M. McMickle and R. Fishman regarding Conway response to July/August preliminary report and preparation for today's call with Conway (.2); email correspondence (.1) and office conference (.1) with A. Hudson regarding analysis of Miller Canfield blended hourly rate for September invoice; conference call with M. McMickle and Conway MacKenzie representatives Chuck Moore and Mike Hausman regarding July/August invoice resolution discussions (.8); follow up email to R. Fishman regarding same and reconsideration of deadline for submission of redacted invoices (.1)			
12/12/13	IB	Review Denton's September 2013 invoice	1.50	425.00	637.50
12/12/13	GEG	Review and comment on Miller Canfield response to July/August invoice preliminary report (1.8); email correspondence with A. Hudson regarding same (.1)	1.90	325.00	617.50
12/12/13	PJR	Exchange e-mails with M. McMickle regarding E&Y invoices.	0.10	410.00	41.00
12/13/13	AH	Call and emails with J. Kaminski (Kilpatrick & Associates) regarding submission of invoices.	0.60	220.00	132.00
12/13/13	GEG	Office conference with R. Fishman regarding status of resolution discussions with Pepper Hamilton, Miller Canfield and Conway MacKenzie	0.20	325.00	65.00
12/13/13	PJR	Review J. Ellman letter on additional fee professionals.	0.10	410.00	41.00
12/13/13	PJR	Review and analyze Foley September invoice.	0.30	410.00	123.00
12/13/13	PJR	Review and analyze KCC September invoice.	0.50	410.00	205.00
12/16/13	AH	Review Miller Canfield's comments to Fee Examiner's preliminary report spreadsheet in preparation for discussion re same with G. Gouveia.	0.60	220.00	132.00
12/16/13	IB	Continue review of Dentons September invoices	1.50	425.00	637.50
12/16/13	AH	Meeting with G. Gouveia regarding Miller Canfield's comments to Fee Examiner's suggested revisions to July/August Invoice.	0.40	220.00	88.00
12/16/13	IB	Review Milliman September 2013 invoice for preliminary report	0.30	425.00	127.50
12/16/13	IB	Begin review of Salans/Denton September 2013 invoice for preliminary report; (.7); discuss comments for preliminary report with D. Doyle (.2)	0.90	425.00	382.50
12/16/13	IB	Review Miller Buckfire redacted September 2013 invoice for preliminary report.	0.40	425.00	170.00
12/16/13	AH	Revise comments to Resolution column of Miller Canfield's review excel sheet following discussion with G. Gouveia (.9); draft email to G. Gouveia summarizing general comments to Miller Canfield and issues to bring to R. Fishman's attention (.2).	1.10	220.00	242.00
12/16/13	GEG	Meeting with A. Hudson regarding Miller Canfield response to preliminary report for July/August invoice and presentation to R. Fishman for approval of proposed resolution comments (.4); review and edit resolution column of Conway MacKenzie July/August review spreadsheet (.3) and email to R. Fishman regarding approval of same (.1); email to Michael Hausman of Conway MacKenzie regarding status of July/August invoice resolution discussions and	1.30	325.00	422.50

**Shaw Fishman Glantz & Towbin LLC**

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
		deadline for submission of redacted July/August and September invoices (.2); review and edit email from A. Hudson regarding comments on Miller Canfield response to July/August preliminary report and forward with message to R. Fishman (.3)			
12/16/13	PJR	Initial review of comments/responses of EY regarding preliminary report on July/August invoices and associated correspondence from W. Flick.	0.40	410.00	164.00
12/17/13	DRD	Prepare Dentons spreadsheet for September 2013 preliminary report.	1.80	250.00	450.00
12/17/13	MSR	Review invoices and comment for KCC.	1.50	250.00	375.00
12/18/13	DRD	Create Jones Day September 2013 spreadsheet (3,4) and draft preliminary report (1,2); revise Dentons September 2013 preliminary report and spreadsheet (2,8); create Wilkins September 2013 spreadsheet (1); create Lazard spreadsheet (.2).	8.60	250.00	2,150.00
12/18/13	AH	Draft list of professionals that submitted timely October invoices.	0.30	220.00	66.00
12/18/13	GEG	Initial review of Pepper Hamilton response to July/August preliminary report	0.20	325.00	65.00
12/18/13	PJR	Review Fee Examiner Parties' October invoices (.2); draft and edit Fee Examiner Parties' monthly fee statement for October (.4).	0.60	410.00	246.00
12/19/13	IB	Revise D. Doyle draft of Brooks Wilkins Preliminary report for September 2013	0.40	425.00	170.00
12/19/13	DRD	Prepare and revise Wilkins preliminary report for September 2013.	1.50	250.00	375.00
12/19/13	DRD	Prepare Jones Day spreadsheet for September 2013 preliminary report.	2.90	250.00	725.00
12/20/13	IB	Revise D. Doyle draft of Denton preliminary report for September 2013	1.50	425.00	637.50
12/20/13	IB	Meet with A. Hudson re: review of Milliman invoice for preparation of preliminary report for September 2013.	0.90	425.00	382.50
12/20/13	MSR	Review and comment on responses to preliminary reports	1.30	250.00	325.00
12/20/13	GEG	Review M. Reiser resolution markup of the Pepper Hamilton July/August invoice review spreadsheet (.2) and brief office conference regarding same (.1); email correspondence with R. Fishman and other team members regarding status of July/August resolution discussions for Pepper Hamilton, Miller Canfield and Conway MacKenzie, status of September preliminary reports and process for preparation of final monthly report (.3); office conference with P. Roberts regarding process of resolution discussions and other issues related to preparation of final monthly report for all professionals (.2); review A. Hudson email and summary of October invoice submissions (.1)	0.90	325.00	292.50
12/20/13	PJR	Review e-mails from R. Fishman and Shaw Fishman team members on July/August reports and September reports (.2); exchange e-mails with G. Gouveia regarding templates for same (.2); confer with R. Reiser regarding Foley and KCC reports (.2).	0.60	410.00	246.00
12/21/13	DRD	Draft preliminary report for Lazard September 2013 (1,2); revise Dentons preliminary report for September 2013 (.7); compile	3.10	250.00	775.00

**Shaw Fishman Glantz & Towbin LLC**

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

January 31, 2014  
 Invoice 13351

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		information for Jones Day final monthly report for July and August 2013 (.1); communications with R. Fishman regarding status on Dentons, Jones Day, Lazard, and Brooks Wilkins preliminary and final reports (.2).			
12/21/13	GEG	Email correspondence with A. Hudson regarding preparation of preliminary report for Miller Canfield September invoice (.1); email correspondence with M. Reiser regarding preparation of preliminary report for Pepper Hamilton September invoice (.1).	0.20	325.00	65.00
12/22/13	IB	Prepare final report section for Miller Buckfire for July/August 2013 (.3); prepare preliminary report for Miller Buckfire for September, 2102 (.7)	1.00	425.00	425.00
12/22/13	MSR	Draft september preliminary reports	0.70	250.00	175.00
12/23/13	AH	Drafting/revising preliminary reports for Milliman Inc, Segal Consulting and Miller Canfield,	0.60	220.00	132.00
12/23/13	AH	Conference call with report review team to discuss status of July/August final reports and preliminary reports for September Invoices,	0.50	220.00	110.00
12/23/13	IB	Participate in phone conference with R. Fishman and all claim reviewers re: finishing up July/August final reports and September preliminary reports	0.50	425.00	212.50
12/23/13	IB	Draft section of July/August final report for Miller Buckfire (.4); revise draft (.3); phone call with J. Doak re: resolution of open issue on travel agency fees (.1)	0.80	425.00	340.00
12/23/13	IB	Phone call with S. Alberts re: Dentons discussions with fee examiner (.1); review 2 emails from S. Alberts detailing the discussions (.4); phone conference with D. Doyle and R. Fishman re: proposal for resolution of discount issue (.2); prepare email to S. Alberts re: same (.2)	0.90	425.00	382.50
12/23/13	DRD	Group conference with B. Fishman, I. Bodenstein, P. Roberts, G. Gouveia, M. Reiser, A. Hudson, M. McMickle, and S. Kapila regarding status of September 2013 invoice review and final reports for August and July 2013.	0.50	250.00	125.00
12/23/13	DRD	Confer with R. Fishman and I. Bodenstein regarding Dentons discount.	0.20	250.00	50.00
12/23/13	DRD	Communicate with R. Fishman regarding Jones Day final report for September 2013.	0.10	250.00	25.00
12/23/13	DRD	Draft memorandum correspondence to S. Alberts (Retiree Committee) regarding new proposed discount.	0.80	250.00	200.00
12/23/13	DRD	Draft insert for final report on Jones Day July and August 2013 invoices.	2.60	250.00	650.00
12/23/13	IB	Review email from S. Alberts re: Denton's discount (.1); phone call with S. Alberts re: same and committee E&O insurance (.2); email to R. Fishman and D. Doyle re: conversation with S. Alberts (.2)	0.50	425.00	212.50
12/23/13	MSR	Call with working team (.5); Pepper Hamilton review with G. Gouveia (.4)	0.90	250.00	225.00

Shaw Fishman Glantz & Towbin LLC

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
12/23/13	GEG	Conference call with R. Fishman and fee review team regarding process for preparation of July/August monthly report (.5); review and edit preliminary report and review spreadsheet for Miller Canfield September invoice (.3) and email to R. Fishman regarding same (.1); review and edit preliminary report and review spreadsheet for Miller Canfield September invoice (.3); email correspondence with M. Reiser and R. Fishman regarding same (.2); email to R. Fishman regarding concluding resolution discussions for Conway MacKenzie July/August invoice (.1); email correspondence with R. Fishman regarding outstanding issues related to Miller Canfield July/August invoice (.1); draft preliminary report for Conway MacKenzie September invoice (.4); confer with M. Reiser regarding following up with Pepper Hamilton to conclude resolution discussions for July/August invoice (.2); review City verification regarding Miller Canfield October and November invoices (.1)	2.30	325.00	747.50
12/23/13	PJR	Review draft preliminary report for Segal for September (.1); exchange e-mails with A. Hudson on same (.1).	0.20	410.00	82.00
12/23/13	PJR	Review and revise draft preliminary statement for Foley Sept. invoice (.3); review and revise draft preliminary statement for KCC Sept. invoice (.2); exchange e-mails with M. Reiser on same (.1).	0.60	410.00	246.00
12/23/13	PJR	Participate in conference call with Fee Examiner team regarding status of various reports and communications with professionals.	0.50	410.00	205.00
12/24/13	IB	Email to J. Doak re: Miller Buckfire travel agency expenses	0.10	425.00	42.50
12/26/13	IB	Revise Miller Buckfire July/August section for final report and send to R. Fishman.	0.40	425.00	170.00
12/26/13	GEG	Follow up email to R. Fishman regarding outstanding issues for Conway MacKenzie and Miller Canfield July/August invoices	0.10	325.00	32.50
12/27/13	GEG	Email correspondence with R. Fishman (.1) and Mike Hausman of Conway Mackenzie regarding resolution of July/August invoice issues and submission of revised invoice for final monthly report (.2); email correspondence and phone call with R. Fishman regarding Miller Canfield July/August invoice final resolution issues (.2); revise Miller Canfield July/August review spreadsheet to incorporate R. Fishman comments (.1); prepare and send lengthy transmittal email to Miller Canfield representatives regarding resolution of Fee Examiner comments on July/August invoice (.7); follow up email correspondence with Jon Green of Miller Canfield regarding status of reduced hourly rate proposal (.1); email correspondence with M. Hausman of Conway MacKenzie regarding status of September preliminary report and issue related to delivery of redacted invoices (.1)	1.50	325.00	487.50
12/27/13	PJR	Exchange e-mails with M. Reiser regarding Foley statement.	0.10	410.00	41.00
12/30/13	IB	Email with R. Fishman and A. Hudson re: Milliman September 2013 invoice.	0.20	425.00	85.00
12/30/13	MSR	Call with Pepper Hamilton counsel.	0.30	250.00	75.00

**Shaw Fishman Glantz & Towbin LLC**

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

January 31, 2014  
 Invoice 13351

Date	Atty	Description	Hours	Rate	Amount
12/30/13	MSR	Revise status chart	0.90	250.00	225.00
12/30/13	GEG	Office conference and email correspondence with M. Reiser regarding deadline for submission of revised and redacted invoice from Pepper Hamilton and status of September preliminary report (.2); email correspondence with Jon Green (Miller Canfield) regarding amendment to City fee agreement to provide for 10% reduction of standard hourly rates in lieu of blended rate agreement (.1); review emails and draft October invoice review spreadsheets from M. McMickle (Kapila) (.1); email to M. Reiser and A. Hudson regarding preparation of tracking spreadsheets for Pepper Hamilton and Miller Canfield (.1); email correspondence with R. Fishman regarding comments to draft preliminary report for Conway MacKenzie September invoice (.1)	0.60	325.00	195.00
12/30/13	PJR	Review e-mails between R. Fishman and W. Flick regarding EY invoices (.1); exchange e-mails with M. McMickle on same (.1).	0.20	410.00	82.00
12/31/13	GEG	Email correspondence with R. Fishman and M. McMickle regarding draft preliminary report for Conway MacKenzie September invoice.	0.20	325.00	65.00
<b>Total Fees</b>			<b>124.50</b>		<b>37,176.50</b>

**Disbursements**

Date	Description	Amount
11/19/13	Photocopy; Miller Canfield City of Detroit Fee Submission - September (KXJ)	94 @ 0.10 9.40
11/19/13	Photocopy; Pepper Hamilton - Detroit Invoice Fees for Meeting; Email; Miller canfield - Detailed Invoice fees for Meeting. (KXJ)	676 @ 0.10 67.60
11/19/13	Photocopy; September Invoices (MAW)	1223 @ 0.10 122.30
11/20/13	Photocopy; September Invoices (MAW)	32 @ 0.10 3.20
11/20/13	Photocopy; Post petition Invoice Summaries (KXJ)	379 @ 0.10 37.90
11/21/13	Conference Call; PJR; AT&T TeleConference Services	36.43
11/21/13	Conference Call; PJR; AT&T TeleConference Services	11.27
11/21/13	Conference Call; GEG; AT&T TeleConference Services	38.49
11/25/13	Photocopy; Conway MacKenzie Fee Statement (KXJ)	171 @ 0.10 17.10
11/27/13	Photocopy; Preliminary Report re Pepper Hamilton August Invoice; 2013 Monthly Report Invoice Report (KXJ)	120 @ 0.10 12.00
12/02/13	Photocopy; Preliminary Report for Meeting; Preliminary Report - Jones Day (August 2013); Memorandum (KXJ)	794 @ 0.10 79.40
12/03/13	Photocopy; Salans - September 2013 Invoice; Jones Day - September Final Invoice; Invoices re Retirees Committee - City of Detroit Bankruptcy; Stipulation and Order re Lazard Retention (KXJ)	509 @ 0.10 50.90
12/10/13	Photocopy; Conway MacKenzie Fee Statement (KXJ)	161 @ 0.10 16.10
12/19/13	Photocopy; October 2013 Fee Examiner Submission - Miller Canfield (KXJ)	107 @ 0.10 10.70
12/31/13	Pacer Research; Lazard Retention (ABH)	13.10

Shaw Fishman Glantz & Towbin LLC

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

January 31, 2014  
Invoice 13351

<b>Date</b>	<b>Description</b>	<b>Amount</b>
	<b>Total Disbursements</b>	<b>525.89</b>
	<b>Total Fees and Disbursements</b>	<b>37,702.39</b>
	<b>Total Current Charges</b>	<b>37,702.39</b>
	Balance Forward	59,773.06
	<b>Total Amount Due</b>	<b>97,475.45</b>

# **EXHIBIT 6-D**



*Kapila & Company*  
 Certified Public Accountants

CITY OF DETROIT, MICHIGAN  
 Client ID: 90000  
 Invoice #97216 - 10/31/13

**TIME SUMMARY BY STAFF**

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	16.30	260.00	4,238.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	3.70	442.00	1,635.40
MARY MCMICKLE - Partner, CPA*, CIRA	25.60	330.00	8,448.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	34.80	208.00	7,238.40
TOTAL	80.40		\$21,559.80
	<b>BLENDED RATE</b>	<b>\$268.16</b>	
	<b>TOTAL EXPENSES</b>		45.00
			<b>\$21,604.80</b>

TOTAL AMOUNT OF THIS INVOICE

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

\* Regulated by the State of Florida

1000 S. Federal Highway Suite 200 Fort Lauderdale, Florida 33316  
 Member Florida Institute of Certified Public Accountants American Institute of Certified Public Accountants - Private Companies Practice Section  
 Affiliated office in London, England



# Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapllao.com  
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: 97216  
10/31/2013  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
10/01/2013	MMM	PREPARE SPREADSHEET OF ALL CITY PROFESSIONALS, OC PROFESSIONALS AND COMMITTEE PROFESSIONALS.	0.70	231.00
10/01/2013	MMM	PREPARE SPREADSHEET OF TASKS AND DATES DUE FOR ALL ITEMS OUTLINED IN FEE ORDER.	1.20	396.00
10/01/2013	MMM	READ FEE ORDER.	0.60	198.00
10/02/2013	MMM	TELEPHONE CONFERENCE WITH COUNSEL RE: DISCUSS VARIOUS METRICS FOR SORTING INVOICES, REQUIREMENTS FOR MONTHLY AND QUARTERLY REPORTS.	0.50	165.00
10/02/2013	MMM	PREPARE PRELIMINARY CHART OF METRICS FOR SORTING INVOICES.	0.40	132.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METRICS FOR INVOICE ANALYSIS.	0.30	99.00
10/03/2013	MMM	REVIEW DOWNLOADED INVOICE AND INITIAL SORTS. PROVIDE COMMENTS TO STAFF.	0.30	99.00
10/03/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS DOWNLOADING JONES DAY'S INVOICE AND VARIOUS SORTS REQUIRED.	0.30	62.40
10/03/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	1.20	249.60
10/03/2013	MMM	REVIEW JONES DAY FIRST INVOICE PRESENTATION TO DETERMINE BEST WAY TO DOWNLOAD FOR ANALYSIS.	0.20	66.00
10/03/2013	SRK	TELEPHONE CONFERENCE WITH M MCMICKLE TO DISCUSS METRICS FOR INVOICE ANALYSIS	0.30	132.60
10/03/2013	MMM	READ MEMO RE: MONTHLY INVOICE REVIEW PREPARED BY FEE EXAMINER AND RESPOND.	0.50	165.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL RE: DISCUSS DOWNLOADING JONES DAY INVOICE AND VARIOUS SORTS REQUIRED.	0.30	99.00
10/03/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/03/2013	SRK	REVIEW TRANSMISSION OF RETENTION LETTERS AND INVOICES	0.30	132.60
10/04/2013	MMM	RECEIVE ADDITIONAL ENGAGEMENT LETTERS FROM CITY AND	1.10	363.00

		COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET.		
10/04/2013	SST	PREPARE ADDITIONAL SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/04/2013	MMM	RECEIVE ENGAGEMENT LETTERS AND DECLARATIONS FROM CITY PROFESSIONALS AND COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET FOR SAME.	1.60	528.00
10/04/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	0.70	145.60
10/04/2013	SRK	READ E-MAILS FROM R. FISHMAN AND TRANSMISSIONS OF INVOICES OF PROFESSIONALS	0.40	176.80
10/04/2013	MMM	REVIEW FINAL SORTS OF JONES DAY INVOICE AND RESPOND TO FEE EXAMINER.	0.40	132.00
10/07/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METHODOLOGY FOR REVIEWING FINANCIAL PROFESSIONAL INVOICES.	0.20	66.00
10/07/2013	SRK	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF FINANCIAL PROFESSIONALS INVOICES (.2); ATTEND TO E-MAIL FROM G. GOUVEIA ESQ. OF OCTOBER 7, 2013 AND FOLLOW UP REGARDING SAME (.1)	0.30	132.60
10/08/2013	MMM	CREATE VARIOUS SPREADSHEETS FOR MONTHLY INVOICE REPORT AS WELL AS FOR INVOICE REVIEW PER FEE EXAMINER REQUEST.	1.90	627.00
10/09/2013	JEG	STUDY EMAIL TRAIL BETWEEN M.MCMICKLE & G.GOUVEIA RE; JONES DAY INVOICE USED AS MODEL FOR STANDARD EXCEL FORMATTING.	0.20	52.00
10/09/2013	SRK	REVIEW AND RESPOND TO E-MAILS FROM R. FISHMAN, ESQ. ON OCTOBER 9, 2013 REGARDING REDACTED BILLS	0.10	44.20
10/09/2013	JEG	STUDY LIST OF CITY AND ORDINARY COURSE PROFESSIONALS RETAINED.	0.10	26.00
10/09/2013	JEG	STUDY FEE REVIEW ORDER.	0.30	78.00
10/09/2013	MMM	FINALIZE DRAFT OF REVISED SPREADSHEETS FOR FEE EXAMINER AND SEND FOR REVIEW.	0.50	165.00
10/09/2013	MMM	REVISE AND UPDATE SPREADSHEETS FOR INVOICE REVIEW AND MONTHLY REPORTING BASED ON COMMENTS FROM FEE EXAMINER AND RESPOND TO COMMENTS/INQUIRIES.	1.60	528.00
10/13/2013	SRK	REVIEW AND RESPOND TO MULTIPLE E-MAILS FROM D. DOYLE, R. FISHMAN, M. REISER REGARDING REVIEW TEAMS STRUCTURE, ASSIGNMENT OF INVOICE TO REVIEW TEAMS AND PROCESS TO BE FOLLOWED	0.30	132.60
10/15/2013	JEG	CONFERENCE WITH S.KAPILA & M.MCMICKLE TO DISCUSS REVIEW PROCEDURES.	0.30	78.00
10/15/2013	SRK	MEETING WITH M. MCMICKLE AND J. GILLIS - DISCUSSION OF KAPILA TASK LIST AND BUSINESS CATEGORIES FOR REVIEWING FEE INVOICES	0.30	132.60
10/15/2013	SST	EXTRACTION OF DATA FROM E & Y'S JULY INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/15/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS AND S. KAPILA TO	0.30	99.00

		DISCUSS REVIEW PROCEDURES FOR FINANCIAL ADVISORS ASSIGNED TO KAPILA.		
10/15/2013	SST	PREPARE SCHEDULES ANALYZING E & Y'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/17/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING INVOICE UPLOADS	0.20	41.60
10/17/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS REGARDING INVOICE UPLOADS.	0.20	66.00
10/17/2013	MMM	REVISE SPREADSHEETS FOR INVOICE ANALYSIS WITH E&Y INVOICE AND SEND TO FEE EXAMINER.	0.40	132.00
10/21/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: SUGGESTED WORKING COPY FOR EACH REVIEWER FOR FINAL CONSOLIDATION.	0.10	26.00
10/21/2013	JEG	STUDY MILLER BUCKFIRE ENGAGEMENT LETTER., SERVICES CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	MMM	ACCEPT INVOICES FROM PROFESSIONALS AND ORGANIZE FOR DOWNLOADING.	0.60	198.00
10/21/2013	JEG	STUDY CONWAY MACKENZIE SERVICE CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	JEG	STUDY ERNST & YOUNG ENGAGEMENT LETTER AND RATES IN PREPARATION FOR REVIEW OF E&Y INVOICES.	0.20	52.00
10/21/2013	MMM	EDIT E&Y FEE REVIEW SCHEDULES.	0.40	132.00
10/21/2013	JEG	STUDY LAZARD FRERES ENGAGEMENT LETTER IN PREPARATION FOR REVIEW OF INVOICES.	0.20	52.00
10/21/2013	SRK	REVIEW AND RESPOND TO NUMEROUS E-MAILS AND PRELIMINARY REVIEW OF FEES SUBMITTED BY SEVERAL PROFESSIONALS	0.80	353.60
10/21/2013	MMM	REVIEW UPDATED SET OF SCHEDULES FROM FEE EXAMINER. TEMPLATE OTHERS.	0.40	132.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER BUCKFIRES JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER CANFIELD'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLIMAN'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/23/2013	JEG	COMPARE MILLER BUCKFIRE INVOICE DETAIL TO SERVICE CONTRACT TO DETERMINE COMPLIANCE.	0.50	130.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE JULY & AUG. EXPENSE DETAIL.	0.20	52.00
10/23/2013	SST	REVISE SCHEDULES ANALYZING MILLER CANFIELD'S JULY &	0.50	104.00

		AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.		
10/23/2013	JEG	STUDY E&Y JULY INVOICE FOR EXPENSE REIMBURSEMENTS.	0.30	78.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE B, TRAVEL TIME AND HOURLY RATE.	0.20	52.00
10/23/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO DESCRIBE ADDITIONAL INVOICE DETAIL REQUIRED FROM MILLER BUCKFIRE.	0.20	52.00
10/23/2013	MMM	CONFERENCE WITH J. GILLIS REGARDING STATUS OF INVOICE DETAIL DOWNLOADS	0.10	33.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODES F&G: LUMPING & BUNDLING.	0.40	104.00
10/23/2013	JEG	CONFERENCE W/ M.MCMICKLE REGARDING STATUS OF INVOICE DETAIL DOWNLOADS.	0.10	26.00
10/23/2013	MMM	REVIEW INVOICES AND DETERMINE PROPER FORMAT FOR REVIEW PURPOSES.	0.70	231.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE C, DUPLICATION OF SERVICES AND L, INCONSISTENT TIME ENTRIES.	0.60	156.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE INVOICE FOR JULY PRORATION AND OVERALL CLERICAL ACCURACY.	0.20	52.00
10/23/2013	SST	ADDITIONAL EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	0.80	166.40
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE A, IMPROPER ALLOCATION OF RESOURCES.	1.10	286.00
10/24/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS TO DISCUSS FORMATTING SPREADSHEET FORMAT FOR INVOICES IN NON-STANDARD FORM.	0.20	66.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	SST	EXTRACTION OF DATA FROM CONWAY MACKENZIE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING CONWAY MACKENZIE'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	MMM	REVIEW INVOICES FOR FORMATTING NUANCES.	0.50	165.00
10/24/2013	SST	TELEPHONE CALL WITH M MCMICKLE TO DISCUSS ISSUES WITH SOME OF THE JULY AND AUGUST INVOICES.	0.20	41.60
10/24/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	MMM	TRACK, INVENTORY AND DOWNLOAD RECEIPT OF JULY - AUG. INVOICES FROM PROFESSIONALS.	0.30	99.00
10/25/2013	JEG	STUDY & COMMENT ON CONWAY MACKENZIE INVOICE SUBCONTRACTOR EXPENSE DETAIL.	0.30	78.00
10/25/2013	MMM	ACCESS DOWNLOAD STATUS OF INVOICES RECEIVED.	0.20	66.00
10/25/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S AUGUST INVOICE USING THE IDEA SOFTWARE.	1.90	395.20

10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY DATE.	0.10	26.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING ERNST & YOUNG'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/25/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS TO REVIEW CONWAY MACKENZIE INVOICE.	0.30	99.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES C, J & L: DUPLICATION OF SERVICES, INCONSISTENT TIME ENTRIES & DUPLICATE AND REPETITIVE TIME ENTRIES.	1.90	494.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY PROFESSIONAL.	0.10	26.00
10/25/2013	JEG	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING REVIEW OF CONWAY MACKENZIE INVOICE.	0.30	78.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE SUMMARY INVOICE TO ENSURE DISCOUNTED RATES WERE APPLIED; INCLUDING DRAFTING OF RELATED NOTE TO INVOICE REVIEW WORKING FILE.	0.30	78.00
10/25/2013	MMM	REVIEW MILLER CANFIELD DOWNLOADED INVOICE AND SPREADSHEET.	0.30	99.00
10/25/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S AUGUST INVOICE USING THE IDEA SOFTWARE.	2.00	416.00
10/25/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES F.LUMPING AND G.BUNDLING.	2.30	598.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODE A., IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES AND B.UNREASONABLE TIME.	0.80	208.00
10/25/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO SUMMARIZE ISSUES RELATED TO REVIEW OF CONWAY MACKENZIE JULY & AUGUST INVOICE.	0.30	78.00
10/25/2013	MMM	REVIEW PEPPER HAMILTON INVOICE TO DETERMINE PROPER FORMAT FOR DOWNLOADING.	0.20	66.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/25/2013	MMM	BEGIN DETAILED REVIEW OF E&Y JULY INVOICE.	1.00	330.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY BILLING CATEGORY.	0.10	26.00
10/28/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S JULY THRU SEPTEMBER INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS EUROPE AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS US AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	MMM	REVIEW SPREADSHEETS OF FIVE PROFESSIONAL'S INVOICES FOR CONSISTENCY AND FORMATTING; BEGIN TRANSMITTING TO TEAM MEMBERS FOR REVIEW.	1.90	627.00

10/28/2013	SRK	REVIEW E-MAILS AND ATTACHMENTS PROCESSED BY KAPILA TEAM AND PROFESSIONAL FOR SUBMISSIONS	0.30	132.60
10/28/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/28/2013	SST	PREPARE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS EUROPE AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS US AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	REVISE SCHEDULES ANALYZING MILLER BUCKFIRES JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/28/2013	JEG	CORRESPONDENCE WITH M. MCMICKLE REGARDING CONWAY MACKENZIE BILLING OF SUBCONTRACTOR TIME.	0.10	26.00
10/29/2013	MMM	REVIEW FIVE ADDITIONAL INVOICE SPREADSHEETS FOR ACCURACY AND FORMATTING; TRANSMIT TO TEAM MEMBERS.	2.10	693.00
10/29/2013	SRK	READ E-MAIL COMMUNICATION FROM T. SPILLANA AT FOLEY REGARDING ENGAGEMENT LETTER AND BILLING RATES	0.10	44.20
10/29/2013	SRK	REVIEW AND RESPOND TO ADDITIONAL E-MAILS REGARDING TRANSMISSION OF PROFESSIONAL FEES	0.10	44.20
10/29/2013	SST	REVISE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.50	104.00
10/30/2013	SRK	REVIEW E&Y BILLINGS AND FOLLOW UP WITH M MCMICKLE	0.40	176.80
10/30/2013	MMM	REVIEW SUPPLEMENTAL INVOICE RECEIVED FROM MILLER CANFIELD.	0.30	99.00
10/30/2013	MMM	DETAILED REVIEW OF ERNST & YOUNG JULY INVOICE.	2.90	957.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE B. UNREASONABLE TIME/TRAVEL CHARGES.	0.20	52.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODES C, DUPLICATION OF SERVICES AND L.INCONSISTENT TIME ENTRIES.	2.00	520.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE A. IMPROPER ALLOCATION.	1.50	390.00
10/31/2013	JEG	STUDY E&Y AUGUST EXPENSE DETAIL TO SCREEN FOR BILLING EXCEPTIONS.	0.20	52.00

21,559.80

EXPENSES

10/31/2013	EXP	PRINTED COPY CHARGE		45.00
------------	-----	---------------------	--	-------

45.00

Total amount of this Invoice

\_\_\_\_\_  
\$21,604.80  
\_\_\_\_\_

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 #97277 - 11/30/13**

**TIME SUMMARY BY STAFF**

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	15.40	260.00	4,004.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	7.10	442.00	3,138.20
MARY MCMICKLE - Partner, CPA*, CIRA	28.70	330.00	9,471.00
MARK PARISI - Forensic Analyst CPA*, CFE,	2.50	156.00	390.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	53.40	208.00	11,107.20
TOTAL	<u>107.10</u>		<u>\$28,110.40</u>
	<b>BLENDED RATE</b>	<b>\$262.47</b>	
	<b>TOTAL EXPENSES</b>		<b>13.45</b>
			<u>\$28,123.85</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$28,123.85</u>

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

\* Regulated by the State of Florida



# Kapila & Company

Certified Public Accountants  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilaco.com  
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: 97277  
11/30/2013  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
11/01/2013	MMM	REVISE FOLEY & LARDNER INVOICE REVIEW SPREADSHEET FOR JULY AND AUGUST INVOICES ONLY AND REMOVE SEPTEMBER.	0.40	132.00
11/04/2013	MMM	REVIEW AND SEND AUGUST SPREADSHEET TO FEE EXAMINER.	0.20	66.00
11/04/2013	MMM	REVIEW ERNST & YOUNG AUGUST INVOICE.	0.70	231.00
11/04/2013	SST	PREPARE AND FOLLOW UP WITH EMAIL TO M. MCMICKLE RE: ISSUES RELATED TO EXTRACTION OF KURTZMAN CARSON JULY 2013 INVOICE.	0.30	62.40
11/04/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/04/2013	MMM	REVIEW CONWAY MACKENZIE JULY AND AUGUST INVOICES; PREPARE SUMMARY FOR DISCUSSION WITH TEAM MEMBERS.	2.00	660.00
11/04/2013	MMM	CHANGE ADDRESS TO RESOLVE ADDRESS ISSUES WITH JULY INVOICE FROM KURTZMAN CARSON (0.20); RE-SCAN INVOICE FOR ALTERNATE ATTEMPT TO DOWNLOAD (0.20).	0.40	132.00
11/04/2013	SST	INVESTIGATE ISSUES RELATED TO THE EXTRACTION OF DATA FROM KURTZMAN CARSON JULY 2013 INVOICE.	1.30	270.40
11/04/2013	SST	EXTRACTION OF DATA FROM KURTZMAN CARSON AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	1.30	270.40
11/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM KURTZMAN AUGUST 2013 INVOICE TO RECTIFY ANY CONVERSION ERRORS.	1.20	249.60
11/05/2013	SST	CONTINUE TO TROUBLE SHOOT ISSUES RELATED TO KURTZMAN JULY 2013 INVOICE CONVERSION IN IDEA.	0.90	187.20
11/05/2013	JEG	TELEPHONE CONFERENCE W/ S.KAPILA & M.MCMICKLE TO DISCUSS CONWAY MACKENZIE INVOICE REVIEW.	0.30	78.00
11/05/2013	SRK	TELEPHONE CALL WITH J. GILLIS, M. MCMICKLE REVIEW OF CONWAY MCKENZIE; DISCUSS COMMENTS	0.30	132.60
11/05/2013	SRK	REVIEW CONWAY MACKENZIE CONTRACT, BILLING/INVOICES	0.40	176.80
11/05/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA AND J. GILLIS TO DISCUSS CONWAY MACKENZIE INVOICE REVIEW.	0.30	99.00

11/05/2013	SST	TELEPHONE CONFERENCE WITH M. PAQUE TO DISCUSS ISSUES WITH KURTZMAN JULY INVOICE.	0.20	41.60
11/06/2013	MMM	BEGIN COMBINING REVIEWER'S COMMENTS FROM DETAILED REVIEW ON SPREADSHEETS.	0.70	231.00
11/06/2013	SRK	TELEPHONE CALL WITH G. GOUVEIA AND M. MCMICKLE TO DISCUSS CONWAY MCKENZIE INVOICE REVIEW	2.20	972.40
11/06/2013	MMM	TELEPHONE CONFERENCE WITH D. DOYLE RE: DISCUSS TRUNCATING ISSUES WITH EXCEL SPREADSHEETS.	0.10	33.00
11/06/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS TRUNCATING ISSUES IN IDEA AND POSSIBLE OPTIONS FOR RESOLUTION.	0.50	104.00
11/06/2013	MMM	REVIEW REVISED MILLIMAN INVOICE BEFORE INITIAL DOWNLOAD TO EXCEL RE: IDENTIFY DEFICIENCIES IN DETAILED DESCRIPTIONS (.20); EMAIL FEE EXAMINER REVIEWER WITH DEFICIENCIES (.10).	0.30	99.00
11/06/2013	MMM	TELEPHONE MEETING WITH S. KAPILA AND G. GOUVEIA REGARDING TEAM REVIEW OF CONWAY MACKENZIE JULY - AUGUST INVOICE.	2.20	726.00
11/06/2013	MMM	PREPARE SUMMARY OF HIGH LEVEL ANALYSIS OF CONWAY MACKENZIE INVOICE IN PREPARATION FOR CALL WITH REVIEWER G. GOUVEIA.	0.60	198.00
11/06/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS (KAPILA) TO DISCUSS OPTIONS FROM IDEA TO CORRECT TRUNCATION ISSUE.	0.20	66.00
11/06/2013	SRK	PREPARE FOR TELEPHONE CONFERENCE WITH FEE EXAMINER REGARDING CONWAY MCKENZIE	0.20	88.40
11/06/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON JULY 2013 INVOICE RECEIVED FROM M. PAQUE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	1.30	270.40
11/06/2013	SST	TELEPHONE CONFERENCE WITH IDEA HELP DESK TO DISCUSS TRUNCATING ISSUES IN IDEA AND POSSIBLE RESOLUTION.	0.40	83.20
11/06/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS (KAPILA) TO DISCUSS TRUNCATING ISSUES, IDENTIFY SPECIFIC EXAMPLES, PREPARE TO CONTACT IDEA FOR SOLUTION.	0.50	165.00
11/07/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: UPDATE FOR SIGNIFICANT REVIEW POINTS MADE IN CONWAY MACKENZIE REVIEW SESSION FOR FUTURE REFERENCE.	0.20	66.00
11/07/2013	MMM	COMBINE REVIEW POINTS INTO EXCEL SPREADSHEET FOR FEE EXAMINER RE: CONWAY MACKENZIE.	3.20	1,056.00
11/07/2013	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS OUTCOME OF CONFERENCE WITH G. GOUVEIA.	0.20	52.00
11/08/2013	MMM	REVISE AND UPDATE SPREADSHEETS FOR REVIEW COMMENTS AND TRANSMIT TO P. ROBERTS FOR FINAL COMBINATION OF COMMENTS.	1.00	330.00
11/08/2013	MMM	DETAILED REVIEW OF ERNST & YOUNG AUGUST INVOICE.	1.20	396.00
11/08/2013	MMM	CONTINUE DETAILED REVIEW OF ERNST & YOUNG JULY INVOICE.	1.00	330.00
11/08/2013	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS, FEE EXAMINER	0.70	231.00

11/11/2013	SRK	REVIEWER RE: JOINT ERNST & YOUNG INVOICE REVIEW. REVIEW EMAIL AND SEPTEMBER INVOICES FROM M. HAUSMANN/CONWAY MACKENZIE	0.20	88.40
11/11/2013	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS RE: ASSESSMENT OF COMBINED COMMENTS FOR ERNST & YOUNG INVOICES REVIEW.	0.10	33.00
11/11/2013	MMM	FINAL REVIEW OF COMBINED SPREADSHEETS FOR ERNST & YOUNG JULY AND AUGUST INVOICES (0.80); RETURN TO P. ROBERTS FOR FEE EXAMINER REVIEW (0.10).	0.90	297.00
11/11/2013	MMM	RECEIVE SEPTEMBER AND OCTOBER INVOICES FROM PROFESSIONALS AND PRELIMINARY REVIEW FOR PROPER FORMATTING.	0.60	198.00
11/12/2013	SRK	REVIEW AND RESPOND TO E-MAIL FROM G. GOUVEIA, M. MCMICKLE, J. GILLIS REGARDING CONWAY MACKENZIE REGARDING FEE FORMULAS	0.20	88.40
11/12/2013	SRK	REVIEW SUMMARIES OF ENGAGEMENT TERMS WITH ERNST & YOUNG, CONWAY MACKENZIE, MILLIMAN, DENTONS, MILLER BUCKFIRE	0.20	88.40
11/12/2013	MMM	REVIEW ERNST & YOUNG, CONWAY MACKENZIE AND LAZARD RETENTION AGREEMENT SUMMARIES AND SEND TO FEE EXAMINER.	0.70	231.00
11/12/2013	JEG	PREPARE SUMMARY OF CONWAY MACKENZIE SERVICES CONTRACT AND RELATED FEE & EXPENSE DOCUMENTS (2.50); RELATED CORRESPONDENCE W/ M.MCMICKLE (0.20).	2.70	702.00
11/12/2013	JEG	CONFERENCE W/ M.MCMICKLE RE: SUMMARIES OF RETENTION AGREEMENTS & SORTING OF INVOICE DETAIL.	0.10	26.00
11/12/2013	JEG	PREPARE SUMMARY OF ERNST & YOUNG STATEMENT OF WORK AND RELATED FEE & EXPENSE DOCUMENTS (1.90); RELATED CORRESPONDENCE W/ M.MCMICKLE & P.ROBERTS (.20).	2.10	546.00
11/12/2013	SST	TEST BROOKE WILKINS INVOICE FOR COMPATABILITY IN IDEA.	0.30	62.40
11/12/2013	MMM	RECEIVE SEPTEMBER AND OCTOBER INVOICES FOR BROOKS WILKINS AND PRELIMINARY REVIEW OF FORMATS (0.40). RESPOND TO I. BODENSTEIN RE: OBTAINING ORIGINAL .PDF INVOICE. (0.10).	0.50	165.00
11/12/2013	JEG	PREPARE SUMMARY OF LAZARD FRERES LETTER AGREEMENT W/ RETIREE COMMITTEE (0.90); RELATED CORRESPONDENCE W/ M.MCMICKLE (0.10).	1.00	260.00
11/12/2013	SRK	REVIEW FOLLOW UP E-MAIL FROM CONWAY MCKENZIE REGARDING FORM AND CONTENT OF INVOICES	0.10	44.20
11/12/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: SUMMARIZING RETENTION AGREEMENTS AND SORTING OF REVIEW SPREADSHEETS.	0.10	33.00
11/12/2013	MMM	DRAFT EMAIL TO KAPILA TEAM RE; RECORDING OF TIME ENTRIES AND DESCRIPTIONS PER FEE EXAMINER REVIEW.	0.10	33.00
11/14/2013	SST	EXTRACTION OF DATA FROM MILLIMAN JULY AND AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
11/14/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY JULY	2.60	540.80

		2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.		
11/14/2013	MMM	RECEIVE DENTONS, SALAN AND SEGAL AND MILLIMAN SEPTEMBER INVOICES AND PERFORM PRELIMINARY REVIEW FOR DOWNLOADING PURPOSES.	0.50	165.00
11/14/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLIMAN JULY & AUGUST 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	0.50	104.00
11/14/2013	SST	EXTRACTION OF DATA FROM JONES DAY JULY 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
11/14/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLIMAN JULY & AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/14/2013	SRK	REVIEW SUMMARY OF LAZZARD ENGAGEMENT TERMS	0.10	44.20
11/15/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY AUGUST 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	3.80	790.40
11/15/2013	SST	EXTRACTION OF DATA FROM JONES DAY AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	0.90	187.20
11/15/2013	MMM	REVIEW RE-RUN OF MILLIMAN'S JULY - AUGUST SPREADSHEETS AND SEND TO FEE EXAMINER.	0.30	99.00
11/15/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY JULY 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	0.90	187.20
11/15/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY JULY 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/15/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/18/2013	SST	PREPARE SUMMARY SCHEDULES OF FOLEY & LARDNER SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
11/18/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM FOLEY & LARDNER SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.40	291.20
11/18/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
11/18/2013	MMM	RECEIVE INVOICES FROM ERNST & YOUNG, MILLER BUCKFIRE, FOLEY & LARDNER AND MILLER CANFIELD AND PRELIMINARY REVIEW FOR PROPER FORMATTING.	0.50	165.00
11/18/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.60	332.80
11/19/2013	SST	PREPARE SUMMARY SCHEDULES OF ERNST & YOUNG SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/19/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLER CANFIELD SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	2.10	436.80
11/19/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM ERNST & YOUNG SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	2.00	416.00
11/19/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLER CANFIELD	0.90	187.20

Date	Code	Description	Hours	Amount
		SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.		
11/19/2013	SST	EXTRACTION OF DATA FROM MILLER CANFIELD SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.10	436.80
11/20/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM PEPPER HAMILTON SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.70	353.60
11/20/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.40	499.20
11/20/2013	SST	PREPARE SUMMARY SCHEDULES OF PEPPER HAMILTON SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/20/2013	JEG	IN PREPARATION FOR GROUP CONFERENCE - FULFILL S.KAPILA'S REQUEST FOR COPIES OF LIST OF ALL PROFESSIONALS AND RETENTION TERM SUMMARIES FOR FIRMS REVIEWED BY KCO.	0.40	104.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA AND J. GILLIS RE: PREP FOR REVIEW OF CONWAY MACKENZIE INVOICE WITH FEE EXAMINER.	0.40	132.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH B. FISHMAN, G. GOUVEIA, S.KAPILA AND J. GILLIS RE: DETAILED REVIEW OF CONWAY MACKENZIE JULY/AUGUST INVOICE.	1.90	627.00
11/21/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLER BUCKFIELD SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.90	395.20
11/21/2013	SRK	CONFERENCE CALL WITH R. FISHMAN, G. GOUVEIA, M. MCMICKLE AND J. GILLIS; CONSOLIDATED TEAM REVIEW OF CONWAY MCKENZIE INVOICES	1.90	839.80
11/21/2013	SST	EXTRACTION OF DATA FROM JONES DAY SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.00	416.00
11/21/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
11/21/2013	JEG	CONFERENCE W/ S.KAPILA & M.MCMICKLE TO PREPARE FOR CONFERENCE W/ R.FISHMAN RE: CONWAY MACKENZIE INVOICE REVIEW.	0.40	104.00
11/21/2013	JEG	STUDY PRELIM., MONTHLY & QUARTERLY REPORTING TEMPLATES CIRCULATED BY G.GOUVEIA.	0.20	52.00
11/21/2013	SST	EXTRACTION OF DATA FROM MILLER BUCKFIELD SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
11/21/2013	SRK	E-MAIL TO R. FISHMAN, G. GOUVEIA, M. MCMICKLE REGARDING CONWAY FEE CAP PROVISION AND PROCESS TO MONITOR	0.10	44.20
11/21/2013	SRK	PREPARE WITH M. MCMICKLE, J. GILLIS REGARDING CONWAY MCKENZIE'S FEE REVIEW MEETING WITH R. FISHMAN	0.40	176.80
11/21/2013	MMM	FOLLOW-UP EDITS TO SPREADSHEETS AS A RESULT OF COMMENTS MADE DURING FEE REVIEW CONFERENCE.	0.80	264.00
11/21/2013	JEG	CONFERENCE W/ M.MCMICKLE, R.FISHMAN & P.ROBERTS RE: E&Y INVOICE REVIEW.	2.60	676.00

11/21/2013	JEG	STUDY COMBINED E&Y INVOICE COMMENTS IN PREPARATION FOR CONFERENCE W/ M.MCMICKLE, R.FISHMAN & P.ROBERTS.	0.20	52.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH B.FISHMAN, P. ROBERTS AND J. GILLIS RE: DETAILED REVIEW OF ERNST & YOUNG JULY/AUG INVOICE.	2.60	858.00
11/21/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLER BUCKFIELD SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
11/21/2013	JEG	CONFERENCE W/ R.FISHMAN, G.GOUVEIA, S.KAPILA & M.MCMICKLE - WORKING SESSION RE: CONWAY MACKENZIE JULY/AUG. INVOICE REVIEW.	1.90	494.00
11/22/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	1.00	208.00
11/22/2013	SST	EXTRACTION OF DATA FROM CONWAY MACKENZIE SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.50	312.00
11/22/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM CONWAY MACKENZIE SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
11/22/2013	MMM	REVISE AND UPDATE INVOICE REVIEW SPREADSHEETS FOR INCLUSION IN FEE EXAMINER'S PRELIMINARY REPORT.	0.40	132.00
11/22/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.30	270.40
11/22/2013	SST	PREPARE SUMMARY SCHEDULES OF CONWAY MACKENZIE SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/22/2013	MMM	REVISE AND UPDATE REVIEW SPREADSHEETS FOR ERNST & YOUNG FOR INCLUSION IN FEE EXAMINER'S PRELIMINARY REPORT.	1.10	363.00
11/23/2013	SRK	REVIEW E-MAIL AND PRELIMINARY REPORT FOR CONWAY MACKENZIE FROM G. GOUVEIA AND RESPOND TO FEE EXAMINER	0.30	132.60
11/23/2013	MMM	READ FEE EXAMINER'S PRELIMINARY REPORT FOR ERNST & YOUNG AND COMMENT.	0.30	99.00
11/23/2013	MMM	READ FEE EXAMINER PRELIMINARY REPORT FOR CONWAY MACKENZIE AND RESPOND TO G. GOUVEIA.	0.20	66.00
11/24/2013	SRK	REVIEW E-MAIL FROM R. FISHMAN REGARDING DRAFT OF COMPLIANCE LANGUAGE TO BE REQUESTED FROM ALL PROFESSIONALS; RESPOND TO SAME WITH COMMENTS	0.20	88.40
11/25/2013	SRK	READ E-MAILS FROM R. FISHMAN AND G. GOUVEIA AND COMMENT ON FEE EXAMINER'S PROPOSED LANGUAGE TO PROFESSIONALS REGARDING STATEMENT OF AFFIRMATION OF COMPLIANCE WITH FEE ORDER.	0.30	132.60
11/25/2013	MMM	PREPARE LIST OF NOTES AND REVIEW CRITERIA FOR FUTURE INVOICE REVIEWS.	0.40	132.00
11/25/2013	MMM	REVIEW CITY OF DETROIT SUPPLIER APPLICATION AND SEND TO FEE EXAMINER.	0.10	33.00
11/26/2013	JEG	ANALYZE ERNST & YOUNG SEPT. FEE DETAIL SORTING ORDER	1.80	468.00

		TO ENABLE RESORT TO ORIGINAL ORDER AFTER LINE ITEM DETAIL REVIEW.		
11/26/2013	MCP	MEETINGS W/ J. GILLIS TO DISCUSS ANALYSIS RE: ERNST & YOUNG INVOICE SORTING IRREGULARITY	0.80	124.80
11/26/2013	JEG	STUDY E&Y PRELIMINARY REPORTS AND EXHIBITS CIRCULATED BY P.ROBERTS.	0.20	52.00
11/26/2013	JEG	MEETINGS W/ M.PARISI TO SUPERVISE ERNST & YOUNG INVOICE SORTING - TROUBLE SHOOTING ANALYSIS.	0.80	208.00
11/26/2013	MCP	ANALYSIS TO TROUBLE SHOOT ERNST & YOUNT INVOICE SORTING	1.70	265.20
11/26/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE; DISCUSS E&Y SEPTEMBER INVOICE SORT.	0.30	99.00
11/26/2013	JEG	CONFERENCES W/ M.MCMICKLE (0.30) & S.THOMAS (0.20) RE: INABILITY TO MATCH EXCEL SORTS TO E&Y SEPT. INVOICE SORT.	0.50	130.00
				28,110.40
EXPENSES				
11/14/2013	EXP	LONG DISTANCE BILL 11.14.13		4.75
11/29/2013	EXP	PRINTED COPY CHARGE		8.70
				13.45
				\$28,123.85
		Total amount of this invoice		

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 #97316 - 12/31/13

**TIME SUMMARY BY STAFF**

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	22.20	260.00	5,772.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	4.30	442.00	1,900.60
MARY MCMICKLE - Partner, CPA*, CIRA	19.40	330.00	6,402.00
MARK PARISI - Forensic Analyst CPA*, CFE,	24.40	156.00	3,806.40
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	65.70	208.00	13,665.60
TOTAL	<u>136.00</u>		<u>\$31,546.60</u>
	<b>BLENDDED RATE</b>	<b>\$231.96</b>	
	<b>TOTAL EXPENSES</b>		<u>160.45</u>
<b>TOTAL AMOUNT OF THIS INVOICE</b>			<u><u>\$31,707.05</u></u>

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

\* Regulated by the State of Florida



# Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilao.com  
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: 97316  
12/31/2013  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/02/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLIMAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.30	270.40
12/02/2013	SST	EXTRACTION OF DATA FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLIMAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	MMM	REVIEW SPREADSHEETS FOR CITY PROFESSIONALS IN PREPARATION FOR SENDING TO FEE EXAMINER.	0.80	264.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF BROOKS WILKIN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/03/2013	SST	EXTRACTION OF DATA FROM DENTON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM DENTON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF DENTON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.30	270.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/03/2013	MMM	DETAILED REVIEW OF JONES DAY SEPTEMBER SPREADSHEET FOR PROPER FORMATTING OF ROWS AND IDENTIFYING	3.20	1,056.00

		POTENTIAL CHARACTERS IN DESCRIPTION IN EXCESS OF CAPACITY.		
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - COMPARE JULY/AUG. INVOICE SUMMARY TO SEPTEMBER INVOICE SUMMARY TO SCREEN FOR POTENTIAL RED FLAGS.	0.20	52.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - ANALYTICAL REVIEW OF HOURS DISTRIBUTION BY PROFESSIONAL.	0.30	78.00
12/04/2013	MMM	IDENTIFY INCONSISTENCIES IN BILING CATEGORY - ELIGIBILITY ISSUES AND LITIGATION IN JONES DAY INVOICE AND FOOTNOTE.	1.20	396.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER TIME INCREMENTS.	0.10	26.00
12/04/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.50	312.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES VIOLATIONS.	0.80	208.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF LUMPING VIOLATIONS.	1.30	338.00
12/04/2013	MMM	REVIEW SEGAL CONSULTING SEPTEMBER SPREADSHEETS FOR FORMATTING AND CONSISTENCY AND SEND TO FEE EXAMINER.	0.60	198.00
12/04/2013	SRK	REVIEW AND RESPOND TO E-MAILS WITH I. BODENSTEIN AND G. GOUVEIA REGARDING RESPONSE FROM PROFESSIONAL AND COORDINATORS; FOLLOW UP CALLS	0.30	132.60
12/04/2013	MCP	TELEPHONE CONFERENCE WITH M MCMICKLE RE: EXCEL DISPLAY COLUMN HEIGHT ISSUES. RESEARCH ANSWER AND RESPOND	0.60	93.60
12/04/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.80	374.40
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SEGAL'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/04/2013	MMM	IDENTIFY DESCRIPTIONS IN JONES DAY INVOICES THAT EXCEED CELL CHARACTER CAPACITY AND REFORMAT.	1.20	396.00
12/04/2013	SST	PREPARE SUMMARY SCHEDULES OF SEGAL'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/04/2013	SST	EXTRACTION OF DATA FROM SEGAL'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/04/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK TO RESOLVE ISSUES ENCOUNTERED WITH EXTRACTION OF JONES DAY SEPTEMBER 2013 INVOICE.	0.50	104.00
12/05/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SALAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION	1.40	291.20

ERRORS.				
12/05/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS VERIFICATION OF DISCREPANCY ON JONES DAY'S INVOICE.	0.10	20.80
12/05/2013	MMM	BEGIN REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	0.90	297.00
12/05/2013	SST	PREPARE SUMMARY SCHEDULES OF SALAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/05/2013	SST	CONFERENCE CALL WITH M. MCMICKLE TO DISCUSS RESOLUTION TO JONES DAY INVOICE EXTRACTION ISSUES.	0.30	62.40
12/05/2013	MCP	CLERICALLY TEST PORTION OF SEPTEMBER INVOICE FOR ACCUARCY	1.00	156.00
12/05/2013	SST	FINALIZE SUMMARY SCHEDULES OF JONES DAY'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
12/05/2013	MMM	CONFERENCE CALL WITH S. THOMAS REGARDING JONES DAY INVOICE ISSUES	0.30	99.00
12/05/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/05/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF INCONSISTENT, DUPLICATE AND REPETITIVE TIME ENTRY VIOLATIONS.	5.10	1,328.00
12/05/2013	MCP	TELEPHONE CONFERENCE WITH S.THOMAS RE: INVOICE FORMATTING FOR PROFESSIONALS	0.10	15.60
12/05/2013	JEG	CONWAY MACKENZIE SEPTEMBER INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES UNREASONABLE TIME VIOLATIONS.	0.60	156.00
12/05/2013	JEG	CORRESPONDENCE W/ S.KAPILA & M.MCMICKLE RE: MILLER BUCKFIRE'S REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/05/2013	JEG	COORDINATE CONFERENCE W/ G.GOUVEIA, M.MCMICKLE & S.KAPILA TO DISCUSS CONWAY MACKENZIE SEPT. INVOICE.	0.10	26.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONALS' TIME ENTRY BY DATE.	0.60	198.00
12/06/2013	SRK	TELEPHONE CALL WITH M. MCMICKLE, J.GILLIS AND G. GOUVEIA	1.40	618.80
12/06/2013	MMM	REVIEW SEPTEMBER SPREADSHEETS FOR SALANS AND SEND TO FEE EXAMINER.	0.40	132.00
12/06/2013	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE, IDENTIFY DEFICIENCIES ON SPREADSHEET	1.30	429.00
12/06/2013	JEG	CONFERENCE WITH M. MCMICKLE TO PREPARE FOR AFTERNOON CONFERENCE W/ G.GOUVEIA TO DISCUSS CONWAY MACKENZIE SEPTEMBER INVOICE.	0.20	52.00
12/06/2013	JEG	CONFERENCE W/ G.GOUVEIA, S.KAPILA & M.MCMICKLE TO REVIEW CONWAY MACKENZIE SEPT. INVOICE EXCEPTIONS.	1.40	364.00
12/06/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, S. KAPILA AND J. GILLIS RE: JOINT REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	1.40	462.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONAL BY BILLING ENTRIES.	0.30	99.00

12/06/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: PREP FOR ERNST & YOUNG REVIEW CALL WITH FEE EXAMINER.	0.20	66.00
12/09/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER, S. KAPILA, E&Y PARTNER AND E&Y COUNSEL RE: DISCUSS RETAINAGE OF E&Y AS EXPERTS AND EMPLOYEE LOCATION FOR PURPOSES OF REVIEWING TRAVEL EXPENSE.	0.40	132.00
12/09/2013	MMM	RESPOND TO EMAIL FROM S. KAPILA RE: PREP FOR CALL WITH FEE EXAMINER AND E&Y.	0.10	33.00
12/09/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS HOW TO REVIEW, FORMAT AND PREPARE SCHEDULES FOR THE PROFESSIONAL INVOICES.	0.70	145.60
12/09/2013	MCP	TELEPHONE CONFERENCE WITH S THOMAS RE: FORMATTING INVOICES FOR PROFESSIONALS.	0.70	109.20
12/09/2013	SRK	TELEPHONE CALL WITH FISHMAN, ROBERTS, MCMICKLE, PICKERING (E&Y), FLICK (LATHAM WATKINS )TO DISCUSS ERNST & YOUNG PRELIMINARY REPORT ISSUES	0.40	176.80
12/10/2013	JEG	STUDY MILLER BUCKFIRE REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/10/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/10/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/11/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, M. HAUSMAN (CM) AND C. MOORE (CM) RE: DISCUSS RESPONSES TO FEE EXAMINER'S COMMENTS FOR JULY/AUGUST INVOICES.	0.80	264.00
12/11/2013	MCP	FORMAT AND SUMMARIZE BROOKS WILKINS OCTOBER 2013 MONTHLY INVOICE	1.50	234.00
12/11/2013	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE REVIEWER COMMENTS PRIOR TO CALL.	0.70	231.00
12/12/2013	SRK	REVIEW CONWAY MACKENZIE RESPONSE TO PRELIMINARY REPORT	1.10	486.20
12/12/2013	SRK	REVIEW MILLER CANFIELD LETTER RESPONSE OF 12/9/13	0.30	132.60
12/12/2013	MMM	DRAFT EMAIL TO S.KAPILA AND J. GILLIS RE: SUMMARIZE CALL WITH CONWAY MACKENZIE TEAM REGARDING RESPONSES TO REVIEW COMMENTS.	0.20	66.00
12/12/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: CM'S RESPONSE TO INVOICE REVIEW COMMENTS.	0.10	26.00
12/12/2013	MMM	TRACK RECEIPT OF MILLIMAN INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.10	33.00
12/13/2013	MMM	TRACK RECEIPT OF JONES DAY NOVEMBER INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING PURPOSES.	0.10	33.00
12/13/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/13/2013	SST	EXTRACTION OF DATA FROM DENTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	MCP	FORMAT AND SUMMARIZE SEGAL OCTOBER INVOICE	1.10	171.60
12/16/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: SEGAL	0.30	46.80

INVOICE				
12/16/2013	MCP	FORMAT AND SUMMARIZE MILLIMANS OCTOBER INVOICE	1.20	187.20
12/16/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	2.30	478.40
12/16/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S JULY - AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/16/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.60	332.80
12/16/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS PROFESSIONAL INVOICE DISCOUNTS AND SCHEDULES.	0.60	124.80
12/16/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK FOR ASSISTANCE WITH CONVERSION OF A PROFESSIONAL INVOICE FROM PDF TO EXCEL.	0.30	62.40
12/16/2013	MCP	FORMAT AND SUMMARIZE DENTONS OCTOBER INVOICE	2.20	343.20
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR BROOKS WILKINS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.70	145.60
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR MILLIMAN PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR DENTONS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/17/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR PEPPER HAMILTON PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.00	208.00
12/18/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	2.10	436.80
12/18/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	3.40	707.20
12/18/2013	MCP	REVISE DENTONS OCTOBER 2013 INVOICE FOR HIDDEN CELL DISPLAY ISSUE	0.40	62.40
12/18/2013	JEG	IN PREPARATION FOR CM OCTOBER INVOICE REVIEW - STUDY CM COMMENTS TO FEE EXAMINER QUERIES RE: CM'S JULY/AUG. INVOICE.	0.40	104.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR LUMPING & BUNDLING.	1.70	442.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INSUFFICIENT DESCRIPTION.	2.10	546.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR NO BENEFIT TO	0.60	156.00

Date	Code	Description	Rate	Amount
		THE ESTATE.		
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES JULY AND AUGUST 2013 INVOICE	0.70	109.20
12/18/2013	MCP	FORMAT AND SUMMARIZE JONES DAY OCTOBER 2013 INVOICE	1.70	265.20
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES SEPTEMBER 2013 INVOICE	0.60	93.60
12/18/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS CONWAY MACKENZIE RESPONSES TO JULY/AUGUST REVIEW IN PREP FOR OCTOBER INVOICE REVIEW.	0.10	33.00
12/18/2013	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF CM OCTOBER INVOICE IN LIGHT OF CM'S COMMENTS REGARDING FEE EXAMINER QUERIES BASED ON JULY/AUG. INVOICE REVIEW.	0.10	26.00
12/18/2013	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE OCTOBER 2013 INVOICE	1.20	187.20
12/18/2013	MCP	FORMAT AND SUMMARIZE PEPPER HAMILTON OCTOBER 2013 INVOICE	1.00	156.00
12/19/2013	MMM	TRACK RECEIPT OF MILLER BUCKFIRE AND KILPATRICK INVOICES AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.20	66.00
12/19/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/19/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
12/19/2013	MMM	RESEARCH AND RESPOND TO M. HAUSMAN INQUIRY RE: SUBCONTRACTOR DETAIL AND EXPENSE DETAIL EXHIBITS FOR CONWAY MACKENZIE.	0.40	132.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INCONSISTENT TIME ENTRIES.	4.60	1,196.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	2.10	546.00
12/19/2013	MMM	REVIEW JULY/AUGUST, SEPTEMBER AND OCTOBER SPREADSHEETS FOR KILPATRICK AND SEND TO FEE EXAMINER.	0.30	99.00
12/19/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK AND ASSOC OCTOBER 2013 INVOICE	0.80	124.80
12/19/2013	SST	EXTRACTION OF PROFESSIONAL INVOICES USING IDEA SOFTWARE.	2.10	436.80
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER BUCKFIRE OCTOBER 2013 INVOICE	0.50	78.00
12/19/2013	MCP	EXTRACT DATA FROM PDF FILES FOR VARIOUS PROFESSIONALS	2.10	327.60
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER CANFIELD OCTOBER 2013 INVOICE	1.40	218.40
12/20/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: INVOICE EXTRACTION AND PROCESSING	0.50	78.00

12/20/2013	MCP	FORMAT AND SUMMARIZE KURTZMAN CARSON OCTOBER 2013 INVOICE	1.50	234.00
12/20/2013	SST	TELEPHONE CALL WITH M. PARISI TO DISCUSS ISSUES REGARDING PROFESSIONAL INVOICES EXTRACTED.	0.50	104.00
12/20/2013	SST	REVIEW AND REVISE PROFESSIONAL INVOICE SCHEDULE PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.40	83.20
12/22/2013	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS.	0.80	264.00
12/23/2013	SRK	REVIEW R. FISHMAN'S E-MAIL COMMENTS FOR TELEPHONE CALL DISCUSSIONS REGARDING FINAL REPORT	0.10	44.20
12/23/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
12/23/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/23/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER AND TEAM RE: STATUS CONFERENCE ON FIRST QUARTERLY REPORT.	0.50	165.00
12/23/2013	SRK	READ G. GOUVEIA E-MAIL OF DECEMBER 23, 2013 TO R. FISHMAN REGARDING CONWAY MACKENZIE SEPTEMBER PRELIMINARY REPORT	0.10	44.20
12/23/2013	SRK	T/C WITH R. FISHMAN AND G. GOUVEIA TO DISCUSS FORMAT FOR FINAL REPORTING BY FEE EXAMINER TO COURT	0.50	221.00
12/26/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.70	145.60
12/26/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/26/2013	MCP	FORMAT AND SUMMARIZE EY OCTOBER 2013 INVOICE	1.80	280.80
12/26/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.30	62.40
12/27/2013	MCP	FORMAT AND SUMMARIZE FOLEY AND LARDNER OCTOBER 2013 INVOICE.	0.70	109.20
12/30/2013	MMM	REVIEW OCTOBER SPREADSHEETS FOR ALL CITY AND COMMITTEE PROFESSIONALS AND SEND TO REVIEW TEAMS.	2.30	759.00
12/30/2013	SRK	READ E-MAILS FROM R. FISHMAN OF 12/30/13 REGARDING CONWAY MACKENZIE, LAZARD, ERNST & YOUNG AND RESPONSE TO SAME FROM G. GOUVEIA, D. DOYLE	0.10	44.20
12/30/2013	MCP	UPDATE CONWAY MACKENZIE OCTOBER 2013 INVOICE	0.80	124.80

---

 31,546.60

## EXPENSES

12/06/2013	EXP	CONFERENCE CALL - JEG		103.75
12/14/2013	EXP	LONG DISTANCE BILL 12.14.13		51.00
12/31/2013	EXP	PRINTED COPY CHARGE - DEC 2013		5.70

160.45

Total amount of this Invoice

\$31,707.05

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