

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

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

NOTICE OF FILING OF FE MONTHLY INVOICE [NOVEMBER 2013]

PLEASE TAKE NOTICE that, pursuant to paragraph 27 of the Court’s Fee Review Order dated September 11, 2013 (Docket No. 810), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case (“Fee Examiner”), caused to be filed the attached monthly invoice of the Fee Examiner Parties, which (i) requests an aggregate amount of \$104,026.40 in fees and \$34.25 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of November 2013 by (A) the Fee Examiner (*see* Exhibit A, requesting \$24,540.00 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see* Exhibit B, requesting \$51,376.00 in fees and \$20.80 in expenses), and (C) the financial advisor to the Fee Examiner (*see* Exhibit C (requesting \$28,110.40 in fees and \$13.45 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: January 21, 2014

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

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

CERTIFICATE OF SERVICE

Peter J. Roberts, an attorney, certifies that he caused a true copy of the foregoing **Notice Of Filing Of FE Monthly Invoice** to be served pursuant to the Court’s CM/ECF System on this 21st day of January, 2014.

/s/ Peter J. Roberts



EXHIBIT A

SHAW FISHMAN GLANTZ & TOWBIN LLC

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

Fed Tax ID: 36-3844420

Invoice 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
Total Due		40,275.75

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
Totals		54,097.20	38,361.45	15,735.75

SHAW FISHMAN GLANTZ & TOWBIN LLC

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Robert Fishman as Detroit Fee Examiner
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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
Total Fees			40.90		24,540.00
Total Fees and Disbursements					24,540.00
Total Current Charges					24,540.00
Balance Forward					15,735.75

Shaw Fishman Glantz & Towbin LLC

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Total Amount Due

40,275.75

EXHIBIT B

{10661-001 MSC A0356207.DOCX}

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Invoice 12979
December 31, 2013

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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
Total Due		85,605.83

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
Totals		52,044.27	17,835.24	34,209.03

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Fees					
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

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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

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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

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Date	Atty	Description	Hours	Rate	Amount
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

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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

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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

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Date	Atty	Description	Hours	Rate	Amount
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

Date	Atty	Description	Hours	Rate	Amount
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	December 31, 2013
I.D. 10661-001 - RMF	Invoice 12979
Re: Chapter 9 case	

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
Total Fees			169.00		51,376.00

Disbursements					
Date	Description				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
Total Disbursements					20.80

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

EXHIBIT C



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>
	BLENDDED RATE	\$262.47	
	TOTAL EXPENSES		13.45
			<u><u>\$28,123.85</u></u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$28,123.85</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.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

Date	Code	Description	Rate	Amount
11/14/2013	MMM	2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS. 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
				13.45
		Total amount of this invoice		\$28,123.85

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