



400 Renaissance Center • Detroit, MI 48243 • EIN# 38-1446628

CITY OF ANN ARBOR
MR. MATTHEW V. HORNING
301 E. HURON STREET
ANN ARBOR, MI 48107

DUE UPON RECEIPT

MARCH 28, 2017
CLIENT-MATTER NO. 085125-000047
INVOICE NO. 3122882

FOR PROFESSIONAL SERVICES RENDERED

RE: 2009 CAPITAL IMPROVEMENT BONDS (SOUTH 5TH AVENUE PARKING DECK) - IRS AUDIT

| | | |
|------------------------------|-----------|-------------------------|
| FEES | \$ | 18,385.00 |
| DISBURSEMENTS | | 160.00 |
| TOTAL AMOUNT DUE..... | \$ | <u>18,545.00</u> |



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RE: 2009 CAPITAL IMPROVEMENT BONDS (SOUTH 5TH AVENUE PARKING DECK) - IRS AUDIT

| DATE | ID | DESCRIPTION | HOURS |
|----------|-----|---|-------|
| 02/08/17 | AI | CONFERENCE WITH MR. BROWN RE IRS AUDIT. | 0.30 |
| 02/08/17 | BVB | RE IRS AUDIT OF 2009-A BUILD AMERICA BONDS. PHONE CONFERENCE FROM MR. POSTEMA AND MS. FALES RE IRS BOND AUDIT LETTER. REVIEW IRS LETTER AND INFORMATION DOCUMENT REQUEST. CONFERENCE WITH MR. ILARDI RE SAME. MEMO TO MR. POSTEMA AND MS. FALES RE [REDACTED]. REVIEW [REDACTED] | 1.40 |
| 02/09/17 | BVB | RE IRS AUDIT OF 2009-A BUILD AMERICA BONDS. FURTHER REVIEW OF IRS LETTER AND IDR. REVIEW [REDACTED] MEMO TO MR. HORNING RE SAME. REVIEW AND RESPOND TO MR. HORNING QUESTION RE [REDACTED]. MEMO TO MR. ILARDI RE SAME. DRAFT IRS FORM 2848 POWER OF ATTORNEY; MEMO TO MR. POSTEMA RE EXECUTION OF SAME. | 1.80 |
| 02/10/17 | BVB | RE IRS EXAMINATION OF 2009-A BABS. DRAFT FORM OF RESPONSE TO IRS INFORMATION DOCUMENT REQUEST. | 2.30 |
| 02/13/17 | AI | ATTENTION TO IDR RE SERIES 2009-A TAXABLE BABS; ATTENTION TO [REDACTED]; EMAIL MR. HARMANY RE SAME. | 2.00 |
| 02/13/17 | BVB | RE IRS AUDIT. CONFERENCE WITH MR. ILARDI RE [REDACTED] DRAFT RESPONSE TO IDR. | 1.20 |
| 02/14/17 | AI | EMAILS WITH MR. HORNUNG RE [REDACTED]. | 0.40 |
| 02/14/17 | BVB | RE IRS AUDIT. CONFERENCE WITH MR. ILARDI RE [REDACTED] AND OTHER MATTERS RELATIVE TO RESPONSES TO IRS AUDIT LETTER. DRAFT RESPONSE LETTER TO IRS AUDIT. | 1.50 |
| 02/15/17 | BVB | RE IRS AUDIT OF 2009 BABS. REVIEW [REDACTED] PHONE FROM MR. CRAWFORD RE STATUS AND TIMING OF IRS AUDIT. DRAFT TEXT OF RESPONSES TO IRS IDR. | 0.70 |
| 02/16/17 | BVB | RE IRS AUDIT. COMMUNICATIONS WITH MR. HORNING AND MR. ILARDI. PHONE WITH IRS AGENT, MS. DUFFY. PREPARE AND SUBMIT FULLY EXECUTED IRS FORM 2848 POWER OF ATTORNEY TO MS. DUFFY. DRAFT EMAIL TO MS. DUFFY RE SAME. PHONE FROM MS. DUFFY RE EXTENSION OF RESPONSE TIME. MEMO TO WORKING GROUP MEMBERS RE SAME. | 1.60 |



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| DATE | ID | DESCRIPTION | HOURS |
|----------|-----|---|-------|
| 02/22/17 | BVB | ATTENTION TO IRS AUDIT AND RESPONSE TO INFORMATION DOCUMENT REQUEST. REVIEW AND RESPOND TO MR. STAUDER INQUIRY RE [REDACTED] | 1.40 |
| 02/27/17 | BVB | DRAFT RESPONSE TO IRS IDR AND ATTENTION TO REQUIRED EXHIBITS. | 1.50 |
| 02/28/17 | BVB | DRAFT MEMO TO MR. HORNING RE STATUS. DRAFT RESPONSE LETTER TO IRS INFORMATION DOCUMENT REQUEST AND REQUIRED EXHIBITS. CONFERENCE WITH MR. ILARDI. DRAFT MEMO TO MR. HORNING RE DRAFT RESPONSE LETTER. | 4.50 |
| 03/01/17 | BVB | COMMUNICATIONS WITH MR. HORNING RE IRS IDR RESPONSE DETAILS. | 0.40 |
| 03/02/17 | AI | TELEPHONE CONFERENCE WITH MR. HORNING, MS. FALES, MR. BROWN. | 1.30 |
| 03/02/17 | BVB | CONFERENCE WITH MR. ILARDI RE RESPONSE TO IRS IDR. PARTICIPATE IN CONFERENCE CALL WITH MR. HORNING, MS. LANCASTER AND MR. ILARDI RE REVIEW OF DRAFT RESPONSES TO IRS IDR. REVIEW MR. HORNING MEMO AND ADDITIONAL INFORMATION AND MATERIALS FOR IDR RESPONSE LETTER. DRAFT MEMO TO MS. FALES RE STATUS. | 1.70 |
| 03/03/17 | BVB | DRAFT FURTHER REVISIONS TO CITY RESPONSE TO IRS IDR. ATTENTION TO MR. MOREHOUSE INFORMATION RE PROJECT DESCRIPTION. FURTHER REVIEW OF CITY EXHIBIT MATERIALS. DRAFT TABLE RE ORIGINAL ISSUE PREMIUM BONDS AND PROVIDE TO MR. STAUDER FOR REVIEW. MEMO TO GROUP RE REVISED DRAFT OF CITY IDR RESPONSE. | 3.30 |
| 03/04/17 | BVB | DRAFT FURTHER REVISIONS TO IRS IDR RESPONSE. | 0.50 |
| 03/06/17 | BVB | DRAFT FURTHER REVISIONS TO CITY RESPONSE TO IRS IDR. PHONE CONFERENCE WITH MR. HORNING RE ADDITIONAL INFORMATION TO COMPLETE AND QUESTIONS. DRAFT MEMO TO MR. MOREHOUSE RE [REDACTED] RESEARCH RE [REDACTED] REVIEW MR. HORNING MEMO WITH ADDITIONAL INFORMATION; DRAFT RELATED REVISIONS TO IDR RESPONSE. CONFERENCE WITH MR. ILARDI. | 2.30 |
| 03/07/17 | AI | ATTENTION TO IDR RESPONSE; CONFERENCE WITH MR. BROWN. | 2.10 |
| 03/07/17 | BVB | REVIEW MR. HORNING AND MR. MOREHOUSE COMMUNICATIONS RE IDR RESPONSE DETAILS. PHONE CONFERENCES WITH MR. HORNING. DRAFT FURTHER REVISIONS TO IDR RESPONSE. CONFERENCE WITH MR. ILARDI RE COMMENTS. CONFERENCE PHONE WITH MR. CRAWFORD AND MR. HORNING. RESEARCH RE [REDACTED] EXTENSIVE CONFERENCE WITH MR. ILARDI RE SAME. DRAFT EXTENSIVE REVISIONS TO IDR RESPONSE. | 7.50 |
| 03/08/17 | AI | ATTENTION TO MATERIALS ON [REDACTED]; TELEPHONE CONFERENCE WITH MR. HORNING, MR. CRAWFORD, MS. FALES AND MR. BROWN RE IDR RESPONSE; TELEPHONE CONFERENCE WITH MR. DUFF RE EXTENSION OF TIME TO RESPOND. | 2.30 |



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| DATE | ID | DESCRIPTION | HOURS |
|----------|-----|---|-------|
| 03/08/17 | BVB | PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MR. CRAWFORD, MR. HORNING AND MS. FALES OF CITY AND MR. ILARDI RE CITY RESPONSE TO IRS IDR [REDACTED], AND COMMENTS ON IDR RESPONSE DRAFT. PHONE CONFERENCE WITH IRS AND MR. ILARDI RE EXTENSION TO RESPOND TO IDR. REVIEW MS. FALES MEMO RE [REDACTED] | 1.80 |
| 03/13/17 | AI | ATTENTION TO AND EDIT IDR RESPONSE; CONFERENCE WITH MR. BROWN. | 3.50 |
| 03/13/17 | BVB | CONFERENCE WITH MR. ILARDI RE IDR AUDIT RESPONSE. PHONE WITH MR. CRAWFORD RE STATUS AND TIMING OF AUDIT PROCESS AND TIMING OF COUNCIL PROCEEDINGS RE OVERHEAD DEVELOPMENT PROJECT. | 0.60 |
| 03/14/17 | AI | DRAFT REVISIONS TO IDR RESPONSE; RESEARCH RE [REDACTED]; CONFERENCE WITH MR. BROWN. | 2.80 |
| 03/14/17 | BVB | COMMUNICATIONS WITH MS. FALES AND MR. CRAWFORD RE [REDACTED]. REVIEW [REDACTED]. CONFERENCE WITH MR. ILARDI RE REVISIONS TO IDR RESPONSE AND BOND REIMBURSEMENT ASPECTS. REVIEW MR. ILARDI IDR RESPONSE REVISIONS. PHONE CONFERENCE FROM MR. CRAWFORD RE QUESTIONS ON TIMING OF AUDIT PROCESS. | 1.30 |
| 03/15/17 | AI | ATTENTION TO MATERIALS RE [REDACTED] CONFERENCE WITH MR. BROWN RE SAME. | 1.50 |
| 03/15/17 | BVB | REVIEW BOND REIMBURSEMENT RULES RE [REDACTED]. EXTENSIVE CONFERENCE WITH MR. ILARDI RE [REDACTED] | 0.70 |
| 03/17/17 | BVB | DRAFT FURTHER REVISIONS TO CITY RESPONSE TO IRS INFORMATION DOCUMENT REQUEST PER COMMENTS BEFORE AND AFTER CONFERENCE CALL AND ADDITIONAL RESEARCH AND DOCUMENT REVIEW. DRAFT MEMO TO WORKING GROUP RE SAME. | 3.50 |
| 03/19/17 | BVB | DRAFT FURTHER REVISIONS TO RESPONSE TO IRS IDR. ATTENTION TO EXHIBIT PACKAGE. | 0.70 |
| 03/20/17 | BVB | DRAFT FURTHER REVISIONS TO CITY RESPONSE TO IRS IDR. COMMUNICATIONS WITH MR. HORNING AND MS. FALES RE FURTHER REVISIONS. ASSEMBLE AND DISTRIBUTE EXHIBIT PACKAGE. CONFERENCE WITH MR. ILARDI. | 1.40 |
| 03/21/17 | AI | ATTENTION TO AND COMMENT ON REVISED RESPONSE TO IDR. | 0.60 |
| 03/21/17 | BVB | ATTENTION TO FINAL FORM OF RESPONSE TO IRS AUDIT IDR. COMMUNICATIONS WITH MR. HORNING RE SAME. DRAFT AND DISTRIBUTE FURTHER REVISED RESPONSE LETTER PER MR. ILARDI COMMENTS. | 0.80 |
| 03/22/17 | AI | CONFERENCE WITH MR. BROWN; ATTENTION TO EMAILS, ETC. | 0.20 |



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| 03/22/17 | BVB | CONFERENCE WITH MR. ILARDI RE FINAL AUDIT RESPONSE LETTER. COMMUNICATIONS WITH CITY RE SAME. ATTENTION TO AUDIT RESPONSE PACKAGE AND FILING. | 1.30 |
| TOTAL ATTORNEY & PARALEGAL TIME | | | 62.70 |
| TOTAL LEGAL FEES | | | \$ 18,385.00 |



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DISBURSEMENTS

| | |
|---------------------------------|------------------|
| PHOTOCOPY EXPENSES | 28.00 |
| SCANNING EXPENSES | 12.40 |
| PRINTING EXPENSES | 119.60 |
| TOTAL DISBURSEMENTS..... | \$ 160.00 |

***NOTE: INCURRED DISBURSEMENTS NOT APPEARING
ON THIS INVOICE WILL BE BILLED LATER.***



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2009 CAPITAL IMPROVEMENT BONDS
(SOUTH 5TH AVENUE PARKING
DECK) - IRS AUDIT
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| | | |
|------------------------------|-----------|-------------------------|
| FEES | \$ | 18,385.00 |
| DISBURSEMENTS..... | | 160.00 |
| TOTAL AMOUNT DUE..... | \$ | <u>18,545.00</u> |

DYKEMA GOSSETT PLC

**38 FLOOR, ACCOUNTING DEPARTMENT
400 RENAISSANCE CENTER
DETROIT, MI 48243**

**CLIENT CHECK INFORMATION
PLEASE COMPLETE:**

CHECK #: _____ **DATE:** _____ **AMOUNT:** _____

THIS INVOICE IS PAYABLE UPON RECEIPT.

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.

FOR FIRM USE:
RECEIVED DATE: _____