

PEAR SPERLING EGGAN & DANIELS, P.C.  
 24 FRANK LLOYD WRIGHT DRIVE  
 SUITE D-2000  
 ANN ARBOR, MI 48105

BUS (734) 665-4441  
 FAX (734) 665-8788

TAX IDENTIFICATION NO.: 38-1892279

Date: 5/31/2019

COURTNEY NICHOLLS  
 DEXTER, CITY OF  
 8140 MAIN ST  
 DEXTER, MI 48130

Regarding: DEXTER DDA/DEXTER (Power Wellness Tax Appeal)  
 File No.: DEXTERDDA-0005  
 Invoice No: 138439

Coded by: CW  
 GL # 248 284 810 000 mt. 1170 13  
 CL # \_\_\_\_\_ Amt. \_\_\_\_\_  
 CL # \_\_\_\_\_ Amt. \_\_\_\_\_  
 Scanned by: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Services Rendered**

Date	Staff	Description	Hours	Rate	Charges
5/07/2019	SEM	REVIEW PWM PLEADING FILE, SCHEDULING ORDER, RELATED ISSUES, CALENDAR	0.20	\$185.00	\$37.00
5/15/2019	SEM	TELEPHONE CONFERENCE COURTNEY, MARIE, SHAWN REGARDING PWM DISCOVERY, REQUESTS TO ADMIT	0.60	\$185.00	\$111.00
5/16/2019	SEM	REVIEW SPREADSHEET OF DATA FROM COURTNEY REGARDING VENDORS; PREPARE ANSWERS TO REQUESTS TO ADMIT; FILE ANSWERS WITH MTT; EMAIL ANSWERS TO MARIE FOR HER REVIEW; TELEPHONE CONFERENCE MARIE REGARDING 2017 AND 2016 VALUATIONS; TELEPHONE CONFERENCE MATT KENNISON REGARDING UPDATE	1.55	\$185.00	\$286.75
5/22/2019	SEM	REVIEW ORIGINAL PLEADINGS FOR 2018 TAX YEAR; DRAFT RESPONSE TO PWM'S MOTION TO ADD 2019 TAX YEAR	1.00	\$185.00	\$185.00
5/23/2019	JDL	CONFERENCE WITH SCOTT MUNZEL REGARDING POWER WELLNESS APPEAL.	0.13	\$185.00	\$23.13
5/23/2019	SEM	PREPARE ANSWERS TO PWM'S FIRST INTERROGATORIES, INCLUDING POTENTIAL WITNESSES, ANSWERS, ASSEMBLE EXHIBITS TO ATTACH FOR DOCUMENT PRODUCTION REQUEST; TELEPHONE CONFERENCE MARIE SHERRY TO CONFIRM ANSWERS ARE CORRECT; OBTAIN MARIE'S SIGNATURE PAGE; EMAIL AMY DEHAAN REGARDING POTENTIAL EXPERT WITNESS TESTIMONY; FINALIZE AND SEND ANSWERS TO PWM, CWF	1.85	\$185.00	\$342.25

5/23/2019	SEM	REVIEW PWM ANSWERS TO DEXTER FIRST INTERROGATORIES, NOTES FOR DEPOSITION QUESTIONS	0.85	\$185.00	\$157.25
5/29/2019	SEM	TELEPHONE CONFERENCE MATT KENNISON REGARDING REQUEST FOR DEPOSITION OF POWER WELLNESS OFFICER	0.15	\$185.00	\$27.75

Total Fees \$1,170.13

Total New Charges \$1,170.13

Previous Balance \$0.00

Balance Due \$1,170.13

**Staff Summary**

Name	Hours	Rate
Jerold D Lax	0.13	\$185.00
Scott E Munzel	6.20	\$185.00

Any payments received after the invoice date will be reflected on the next bill. If you have any questions regarding this bill, please do not hesitate to call our office. Thank you for your business!

**PAYMENT OF THIS INVOICE IS DUE WITHIN 15 DAYS.**

PAYMENT METHOD:

CHECK FOR \$ \_\_\_\_\_ ENCLOSED.

PLEASE USE MY CREDIT CARD (ONLY FOR AMOUNTS IN EXCESS OF \$250)

- MASTERCARD
- VISA
- AMERICAN EXPRESS

CARD NO.: \_\_\_\_\_ EXPIRATION DATE: \_\_\_\_\_

AMOUNT: \_\_\_\_\_ SVC CODE: \_\_\_\_\_

NAME ON CARD: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

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Date: 6/30/2019

COURTNEY NICHOLLS  
 DEXTER, CITY OF  
 8140 MAIN ST  
 DEXTER, MI 48130

248 248 810.000  
 3205.38

Regarding: DEXTER DDA/DEXTER (Power Wellness Tax Appeal)  
 File No.: DEXTERDDA-0005  
 Invoice No: 138444

**Services Rendered**

Date	Staff	Description	Hours	Rate	Charges
6/03/2019	SEM	REVIEW ANSWERS TO DISCOVERY, ISSUES TO BE PURSUED, ORDER ALLOWING 2019 TAX YEAR; OFFICE CONFERENCE TOM DANIELS REGARDING DIFFERENT STRATEGIES FOR DISCOVERY	1.00	\$185.00	\$185.00
6/03/2019	TED	MEETING WITH SEM REGARDING STATUS, STRATEGY AND PENDING PREHEARING DISCOVERY ISSUES (YEARS 2018 AND 2019).	0.10	\$185.00	\$18.50
6/04/2019	SEM	REVIEW MTT RULES ON MOTIONS, IMMEDIATE CONSIDERATION; REVIEW DISCOVERY RESPONSES-EMAIL PORTIONS	0.60	\$185.00	\$111.00
6/05/2019	SEM	TELEPHONE CONFERENCE MATT KENNISON REGARDING MOTIONS TO EXTEND DUE DATES, DEPOSITIONS, SITE VISIT; TELEPHONE CONFERENCE AND EMAIL JOANNE FAYCURRY REGARDING SAME ISSUES; DRAFT MOTION FOR IMMEDIATE CONSIDERATION TO EXTEND DUE DATE OF PREHEARING STATEMENT	0.75	\$185.00	\$138.75
6/06/2019	SEM	PREPARE MOTION FOR DEPOSITION, SITE VISIT; REVIEW MTT RULING ON SUMMARY DISPOSITION	0.50	\$185.00	\$92.50
6/07/2019	SEM	REVISE MOTION TO COMPEL DEPOSITION; ADD PORTIONS REGARDING ANSWERS TO DISCOVERY; DRAFT MOTION FOR SITE VISIT; SCAN AND EFILE BOTH MOTIONS WITH MTT	1.15	\$185.00	\$212.75
6/11/2019	SEM	REVIEW NORTHPORT DECISION; OBTAIN TAX TRIBUNAL DECISION AND TRANSCRIPT	0.35	\$185.00	\$64.75

6/17/2019	SEM	REVIEW NORTHPORT TRANSCRIPT, MTT DECISION, COURT OF APPEALS DECISION	1.10	\$185.00	\$203.50
6/18/2019	SEM	OBTAIN WITNESS INFORMATION; PREPARE PREHEARING STATEMENT FOR MTT; PREPARE WITNESS LIST ATTACHMENT TO PREHEARING STATEMENT; FILE PREHEARING STATEMENT WITH MT EMAILS REGARDING TIME FOR CONFERENCE CALL WITH JUDGE MARMON	1.35	\$185.00	\$249.75
6/20/2019	SEM	PREPARE FOR MOTIONS BEFORE JUDGE MARMON; ARGUE MOTIONS VIA CONFERENCE CALL RELATED TO PREHEARING STATEMENT, DEPOSITIONS, SITE VISIT; OFFICE CONFERENCE TONY REGARDING RESEARCH RELATED TO OTHER STATE'S LAWS	1.00	\$185.00	\$185.00
6/21/2019	AMD	RESEARCH ON SIMILAR STATE STATUTES TO 211.181	0.17	\$150.00	\$25.50
6/21/2019	SEM	REVIEW MTT ORDER FOR DEPOSITION, NO SITE VISIT, SEVER 2019 PER FAYCURRY REQUEST EVEN THOUGH THEY JUST REQUESTED IT BE JOINED; TELEPHONE CONFERENCE AND EMAIL MATT KENNISON REGARDING DEPOSITION DATES	0.25	\$185.00	\$46.25
6/24/2019	SEM	READ NEW COURT OF APPEALS CASE REGARDING INTERPRETATION OF TAX STATUTES THAT ARE ANCILLARY TO MCL 211.181; MEET WITH TOM DANIELS REGARDING STRATEGY FOR 2018 CASE, DISCOVERY ISSUES, FACT ISSUES TO BE DEVELOPED, COMPETITION ANGLE, POTENTIAL MOTION FOR SUMMARY DISPOSITION	0.70	\$185.00	\$129.50
6/24/2019	TED	CASE CONFERENCE WITH S. MUNZEL REGARDING STATUS AND STRATEGY ON MULTIPLE DEPOSITIONS AND DISCOVERY ISSUES AND TIMING OF MOTION FOR SUMMARY DISPOSITION.	0.30	\$185.00	\$55.50
6/24/2019	TED	CASE CONFERENCE WITH SEM REGARDING STATUS AND STRATEGY ON MULTIPLE DEPOSITIONS AND DISCOVERY ISSUES AND TIMING OF MOTION FOR SUMMARY DISPOSITION.	0.30	\$185.00	\$55.50
6/25/2019	AMD	RESEARCH ON SIMILAR STATUTES TO 211.181 AND RELEVANT CASELAW	0.17	\$150.00	\$25.50
6/26/2019	SEM	REVIEW OHIO CASE, NEW YORK CASE SUMMARIES, RELATED TO POSSIBLE "USER" TAX CASES	0.65	\$185.00	\$120.25
6/27/2019	AMD	RESEARCH ON DEFINITION OF PROFIT IN MICHIGAN CASELAW	0.17	\$150.00	\$25.50

6/27/2019	SEM	TELEPHONE CONFERENCE MATT KENNISON REGARDING DEPOSITION OF HUMMERT, SARGEANT, COPE, POTENTIAL SITE VISIT; EMAIL CONFIRMING DEPOSITION DATES AND POTENTIAL FOR MOTION FOR IMMEDIATE CONSIDERATION IF UNEXPECTED ISSUES TO ALL PARTIES	0.35	\$185.00	\$64.75
6/28/2019	AMD	RESEARCH ON APPLICATION FOR APPEAL BY LEAVE	0.17	\$150.00	\$25.50
				Total Fees	\$2,035.25
Total New Charges					\$2,035.25
Previous Balance					\$1,170.13
Balance Due					\$3,205.38

**Staff Summary**

Name	Hours	Rate
Anthony M Dalimonte	0.68	\$150.00
Scott E Munzel	9.75	\$185.00
Thomas E Daniels	0.70	\$185.00

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