

# EXHIBIT C

**BILLING SUMMARY FOR  
PROFESSIONALS AND PARAPROFESSIONALS**

Securities and Exchange Commission v. Detroit Memorial Partners, LLC et al.,  
Civil Action File No. 1:13-CV-01817-WSD

<b>ROBBINS FIRM</b>			
<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Fees Billed</b>
Jason S. Alloy	Receiver	48.40	\$ 16,940.00
Richard L. Robbins	Partner	0.20	\$ 79.00
Matthew T. Parrish	Associate	24.20	\$ 6,655.00
Tenitra Adams	Paralegal	10.30	\$ 927.00
Marteen Pollard	Paralegal	0.10	\$ 11.00

Total:	83.20	\$ 24,612.00
Discount for Fee Application Prep Time:		\$ 2,097.50
Net Fees:		\$ 22,514.50
Total Expenses:		\$ 72.81
Total Bill:		<u>\$ 22,587.31</u>

<b>MCLEAN KOEHLER SPARKS &amp; HAMMOND</b>			
<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Fees Billed</b>
Kathleen Davis, CPA, CGMA	Managing Partner	2.5	\$ 910.00
Paul Steckel, CPA	Partner	9.5	\$3,496.00
Jennifer Milas, CPA, MST	Manager	3.5	\$ 720.00
N/A	Admin.	0.8	\$ 637.39

Total:	16.3	\$ 5,763.39
Total Expenses:		\$ 0.00
Total Bill:		<u>\$ 5,763.39</u>

<b>DYKEMA GOSSETT, PLLC</b>			
<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Fees Billed</b>
D. Richard McDonald	Member/Practice Grp. Leader	96.8	\$ 28,696.34
Danielle F. Bass	Corporate Associate	19.4	\$ 2,661.70
Lori McAllister	Senior Partner	2.4	\$ 635.00
Mark D. Jacobs	Environmental Counsel	3.5	\$ 934.70
Laura A. Weingartner	Real Estate Counsel	3.7	\$ 698.03
J. Lucas Lechler	Corporate Associate	4.0	\$ 490.00
Jeffrey A. Goldman	Tax Counsel	1.4	\$ 377.30
J. Michael Bernard	Senior Partner	0.8	\$ 237.15
Andrea S. Todorovic	Paralegal	1.3	\$ 149.70
Brendan J. Cahill	Senior Partner	0.5	\$ 139.65

Total: 133.8 \$ 35,019.57

Total Expenses: \$ 619.93

Total Bill: \$ 35,639.50