



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

DUE UPON RECEIPT

JASON S. ALLOY  
**ROBBINS ♦ ROSS ♦ ALLOY ♦ BELINFANTE ♦**  
**LITTLEFIELD LLC**  
999 PEACHTREE STREET, N.E., SUITE 1120  
ATLANTA, GA 30309

FEBRUARY 23, 2016  
CLIENT-MATTER NO. 101964-000007  
INVOICE NO. 3041908

*FOR PROFESSIONAL SERVICES RENDERED*

**RE: SALE OF 49% INTEREST IN MIDWEST MEMORIAL GROUP**

FEEES .....	\$	12,422.73
DISBURSEMENTS .....		493.53
<b>TOTAL AMOUNT DUE.....</b>	<b>\$</b>	<b><u>12,916.26</u></b>

MIDWEST MEMORIAL GROUP, LLC  
FEBRUARY 23, 2016CLIENT-MATTER NO. 101964-000007  
INVOICE NO. 3041908  
PAGE NO. 2**RE: SALE OF 49% INTEREST IN MIDWEST MEMORIAL GROUP**

<b>DATE</b>	<b>ID</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
01/04/16	DFB	REVIEW ITEMS TO PREPARE FOR CLOSING AND STATUS OF NECESSARY APPROVALS; CONFERENCE WITH MR. MCDONALD AND MS. WEINGARTNER RE PRE-CLOSING REAL ESTATE ISSUES.	<b>0.80</b>
01/04/16	DRM	REVIEWED CORRESPONDENCE FROM HONIGMAN RE REAL ESTATE TITLE QUESTIONS; CORRESPONDENCE TO MR. BEHRLE RE SAME; CONFERENCE WITH MS. WEINGARTNER RE SAME.	<b>0.40</b>
01/04/16	LAW	CONFERENCE WITH MR. MCDONALD RE REAL ESTATE MATTERS; CORRESPONDENCE WITH BUYER'S COUNSEL RE TITLE ISSUES.	<b>0.70</b>
01/05/16	DFB	REVIEW OPERATING AGREEMENT; DRAFT ASSIGNMENT OF MEMBERSHIP INTERESTS; DRAFT SECRETARY'S CERTIFICATES; DRAFT BRING DOWN CERTIFICATES.	<b>4.00</b>
01/05/16	DRM	CONFERENCE WITH MS. BASS RE CLOSING DOCUMENTS.	<b>0.30</b>
01/05/16	LAW	CORRESPONDENCE WITH MR. BEHRLE RE TITLE ISSUES; CORRESPONDENCE WITH BUYER'S COUNSEL RE SAME; REVIEW TITLE DOCUMENTS.	<b>1.10</b>
01/06/16	DFB	DRAFT ASSIGNMENT OF MEMBERSHIP INTERESTS, SECRETARY'S CERTIFICATES, BRING DOWN CERTIFICATES, AND FRPTA CERTIFICATES; IDENTIFY OUTSTANDING ITEMS PRE-CLOSING.	<b>2.40</b>
01/06/16	DRM	TELEPHONE WITH MR. BEHRLE RE PARK LAWN DECISION NOT TO BUY REPRESENTATION AND WARRANTY INSURANCE; REVIEWED PURCHASE AGREEMENT RE REPRESENTATION AND WARRANTY INSURANCE PROVISIONS; CORRESPONDENCE TO MR. BEHRLE RE IMPACT ON PURCHASE AGREEMENT OF NO REPRESENTATION AND WARRANTY INSURANCE; CONFERENCE WITH MS. BASS RE SAME.	<b>1.70</b>
01/06/16	LAW	CONFERENCE WITH MR. MCDONALD AND MS. MCALLISTER RE COMMISSION APPROVALS OF SALE AND DUE DILIGENCE REVIEW.	<b>0.30</b>
01/06/16	LMSI	REVIEWING STATUS OF TRANSACTION APPROVAL WITH MMG AND MR. CLARK; TELEPHONE WITH MS. FLEMING, THE COMMISSIONER AND UPDATE EVERYONE RE SAME.	<b>0.50</b>
01/08/16	DRM	TELEPHONE WITH MR. BEHRLE RE CLOSING TIMING AND SIDE LETTER RE REPRESENTATION AND WARRANTY INSURANCE; TELEPHONE WITH MR. CLARK RE CLOSING AND SIDE LETTER ISSUES; CONFERENCE WITH MS. BASS RE SAME.	<b>1.10</b>
01/08/16	LAW	REVIEW TITLE DOCUMENTS; CORRESPONDENCE WITH BUYER'S COUNSEL RE SAME.	<b>1.20</b>
01/11/16	DFB	PREPARE MATERIALS FOR CLOSING.	<b>1.30</b>

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DATE	ID	DESCRIPTION	HOURS
01/11/16	DRM	DRAFTING SIDE AGREEMENT RE NO REPRESENTATION AND WARRANTY INSURANCE; REVIEWED CLOSING DOCUMENTS; CONFERENCE WITH MS. BASS RE SAME; CORRESPONDENCE TO MR. BEHRLE WITH DRAFT SIDE AGREEMENT.	1.70
01/11/16	LAW	CONFERENCE WITH MR. MCDONALD RE PROJECT STATUS; CORRESPONDENCE WITH BUYER'S COUNSEL RE TITLE AND SURVEY.	0.90
01/11/16	LMSI	TELEPHONE WITH MR. BEHRLE RE SALE STATUS.	0.20
01/12/16	AST	ORDER CERTIFIED ARTICLES AND GOOD STANDING CERTIFICATES.	0.20
01/12/16	DFB	PREPARE MATERIALS FOR CLOSING.	3.70
01/12/16	DRM	REVIEWED CORRESPONDENCE FROM MR. BEHRLE RE SIDE AGREEMENT QUESTION; CORRESPONDENCE TO MR. BEHRLE WITH FURTHER INFORMATION; SEVERAL TELEPHONE CONFERENCES WITH MR. BEHRLE RE CLOSING DOCUMENTS AND ISSUES; CONFERENCE WITH MS. WEINGARTNER RE REAL ESTATE ISSUES AND AGREEMENTS RE ALBION AND CHAPEL GARDENS; CONFERENCE WITH MS. MCALLISTER RE SAME; CONFERENCE WITH MS. BASS RE CLOSING CHECKLIST AND CLOSING DOCUMENTS.	3.80
01/12/16	LAW	CONFERENCE WITH MR. MCDONALD AND MS. BASS RE DUE DILIGENCE REQUESTS; CORRESPONDENCE WITH BUYER'S COUNSEL RE SAME; REVIEW COURT ORDERS.	0.60
01/12/16	LMSI	TELEPHONE WITH MR. MCDONALD; REVIEW AND PROVIDE ORDERS GOVERNING CONSERVATORSHIP ACTIVITIES OF THE TWO CEMETERIES NOT BEING SOLD.	0.60
01/13/16	AST	REVIEW CERTIFICATE OF REVIVAL; EMAIL CORRESPONDENCE WITH NCR RE FILED CERTIFICATE OF REVIVAL AND FRANCHISE TAXES DUE; REVIEW DE CORPORATE DOCUMENTS AND MI GOOD STANDING CERTIFICATE.	0.60
01/13/16	DFB	PREPARE MATERIALS FOR CLOSING.	6.00
01/13/16	DRM	SEVERAL CONFERENCE CALLS WITH MR. BEHRLE RE CLOSING DOCUMENTS AND PHANTOM AGREEMENT TERMINATION AGREEMENTS; REVIEWED PHANTOM PLAN AND AWARD AGREEMENTS; CONFERENCE WITH MS. BASS RE SAME; SEVERAL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH MR. CLARK RE COMMENTS AND DUE DILIGENCE QUESTIONS.	2.90
01/14/16	AST	REVIEW EMAIL CORRESPONDENCE BETWEEN RECEIVER AND DE CORPORATIONS RE REVIVAL OF DETROIT MEMORIAL; ORDER CERTIFIED ARTICLES AND GOOD STANDING CERTIFICATE.	0.20
01/14/16	DFB	PREPARE MATERIALS FOR CLOSING.	0.40
01/14/16	DRM	SEVERAL CORRESPONDENCE WITH MR. CLARK RE CHANGE IN BUYER ENTITY; SEVERAL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH MR. BEHRLE RE SAME; CONFERENCE WITH MS. MCALLISTER RE SAME; CONFERENCE WITH MS. WEINGARTNER RE BAY MONUMENT COMPANY; TELEPHONE WITH MR. CLARK RE SAME; CONFERENCE WITH MS. BASS RE UPDATE TO SCHEDULES AND CLOSING DOCUMENTS.	1.50

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DATE	ID	DESCRIPTION	HOURS
01/14/16	LAW	ATTENTION TO TITLE AND SURVEY MATTERS; CORRESPONDENCE WITH BUYER'S COUNSEL RE SAME; CONFERENCE WITH MR. MCDONALD RE SAME; TELEPHONE WITH MR. BEHRLE RE SAME; REVIEW WASHTENONG TITLE DOCUMENTS.	2.10
01/15/16	DFB	PREPARE MATERIALS FOR CLOSING.	0.30
01/15/16	DRM	SEVERAL CORRESPONDENCE WITH MR. BEHRLE RE MMG MINUTES; SEVERAL CORRESPONDENCE TO MR. CLARK WITH MMG MINUTES; CONFERENCE WITH MS. BASS.	0.90
01/19/16	AST	REVIEW CORPORATE DOCUMENTS.	0.20
01/19/16	DFB	PREPARE MATERIALS FOR CLOSING.	0.30
01/20/16	DRM	CONFERENCE CALL WITH MR. BEHRLE AND MS. WEINGARTNER RE TITLE COMMITMENT ISSUES; CONFERENCE WITH MS. WEINGARTNER RE SAME; CONFERENCE WITH MS. BASS RE CLOSING DOCUMENTS AND TIMING.	0.50
01/20/16	LAW	CONFERENCE WITH MR. MCDONALD RE PURCHASE AGREEMENT AND TRANSFER OF ASSETS; CORRESPONDENCE WITH TITLE COMPANY AND BUYER'S COUNSEL RE SAME.	1.90
01/20/16	LMSI	TELEPHONE WITH MR. BEHRLE RE APPROVAL STATUS; EMAIL TO COMMISSIONER RE SAME.	0.10
01/21/16	DRM	CONFERENCE WITH MS. WEINGARTNER RE TITLE POLICY ISSUES, OWNERS AFFIDAVIT AND NON-IMPUTATION ENDORSEMENT; CONFERENCE CALL WITH MR. BEHRLE AND MS. WEINGARTNER RE SAME; CONFERENCE WITH MS. BASS RE SAME.	0.70
01/22/16	DFB	REVIEW STATUS OF CLOSING AND OUTSTANDING ITEMS WITH MR. MCDONALD.	0.20
01/22/16	LAW	TELEPHONE WITH BUYER'S COUNSEL RE TITLE AND SURVEY; TELEPHONE AND CORRESPONDENCE WITH MESSRS. MCDONALD AND BEHRLE RE SAME.	1.20
01/24/16	DFB	EMAIL CORRESPONDENCE WITH MR. CLARK RE OUTSTANDING CLOSING ITEMS; REVIEW BUYER AND PARK LAWN'S CLOSING CERTIFICATES.	1.10
01/24/16	DRM	REVIEWED AND RESPONDED TO SEVERAL CORRESPONDENCE FROM MR. DAVE CLARK RE CLOSING DOCUMENTS AND OPEN ISSUES; CORRESPONDENCE TO MR. BEHRLE RE SAME; CORRESPONDENCE WITH MS. BASS RE SAME.	0.50
01/25/16	DFB	DRAFT RESIGNATIONS; REVIEW CLOSING CHECKLIST FOR OUTSTANDING ITEMS; REVIEW SIDE-LETTER.	0.40
01/25/16	DRM	REVIEWED CORRESPONDENCE FROM MR. CLARK RE CLOSING DOCUMENTS AND ISSUES; DRAFTING REVISIONS TO SIDE AGREEMENT; CONFERENCE WITH MS. BASS RE CLOSING DOCUMENTS.	0.90
01/25/16	LAW	TELEPHONE WITH MR. BEHRLE RE TITLE AFFIDAVITS; REVISE SAME.	1.70
01/26/16	DFB	REVIEW CLOSING CHECKLIST AND PREPARE FOR CLOSING; EMAIL CORRESPONDENCE REGARDING COMMISSIONER APPROVAL.	0.40



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DATE	ID	DESCRIPTION	HOURS
01/26/16	DRM	TELEPHONE WITH MR. BEHRLE RE CLOSING MECHANICS AND AUDIT MATTERS; REVIEWED PURCHASE AGREEMENT; CORRESPONDENCE TO MR. BEHRLE RE SAME; SEVERAL CORRESPONDENCE WITH MR. CLARK RE CLOSING MECHANICS AND PAYMENT OF PURCHASE PRICE; SEVERAL CORRESPONDENCE TO MR. CLARK RE SAME.	1.60
01/26/16	LAW	REVISE TITLE AFFIDAVITS; CORRESPONDENCE WITH MR. BEHRLE AND TITLE COMPANY RE SAME.	0.90
01/26/16	LAW	REVISE TITLE AFFIDAVITS; CORRESPONDENCE WITH TITLE COMPANY RE SAME.	0.90
01/26/16	LMSI	CORRESPONDENCE WITH MR. BEHRLE AND WITH THE COMMISSIONER.	0.10
01/27/16	DFB	UPDATE CLOSING CHECKLIST; EMAIL CORRESPONDENCE WITH MR. CLARK RE COMMISSIONER APPROVAL AND PLAN FOR CLOSING.	1.00
01/27/16	DRM	REVIEWED CORRESPONDENCE FROM MR. CLARK RE CLOSING PAYMENT PROCESS AND TIMING; CORRESPONDENCE TO MR. BEHRLE RE SAME; REVIEWED CEMETERY COMMISSIONER LETTER TO PARK LAWN RE CHANGE OF CONTROL APPLICATION; CONFERENCE WITH MS. BASS RE SAME.	0.80
01/27/16	LAW	CORRESPONDENCE WITH BUYER'S COUNSEL RE SELLER AFFIDAVITS.	0.30
01/27/16	LMSI	TELEPHONE WITH MR. BEHRLE; TELEPHONE WITH ERIC EAGAN REGARDING APPROVALS; REVIEW CORRESPONDENCE FROM THE DEPARTMENT.	0.30
01/28/16	DRM	REVIEWED CEMETERY COMMISSIONER LETTER TO PARK LAWN; CORRESPONDENCE TO MR. BEHRLE RE ESTIMATED FEES.	0.50
01/28/16	LMSI	TELEPHONE WITH MR. EAGAN; EMAIL UPDATE TO MR. BEHRLE AND MR. MCDONALD.	0.20
01/29/16	LAW	TELEPHONE AND CORRESPONDENCE WITH MR. BEHRLE AND BUYER'S COUNSEL RE TITLE AFFIDAVITS.	0.90
01/29/16	LMSI	TELEPHONE WITH ERIC EAGAN; UPDATE CLIENT REGARDING THE STATUS OF CLOSING ITEMS.	0.20

**TOTAL ATTORNEY & PARALEGAL TIME ..... 60.20**  
**TOTAL LEGAL FEES .....\$ 12,422.73**



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**DISBURSEMENTS**

01/13/16	STATE OF MICHIGAN MIDWEST MEMORIAL GROUP LLC-GOOD STANDING CERTIFI	<b>10.00</b>
01/13/16	NATIONAL CORPORATE RESEARCH, LTD. CORPORATE DOCUMENT PROCESSING FEES	<b>712.25</b>
01/14/16	NATIONAL CORPORATE RESEARCH, LTD. CORPORATE FILING FEES	<b>236.75</b>
	SCANNING EXPENSES	<b>14.00</b>
	PRINTING EXPENSES	<b>34.20</b>
	<b>TOTAL DISBURSEMENTS .....</b>	<b>\$ 493.53</b>

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



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**BILLING SUMMARY**

<b>ID</b>	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
DRM	D. RICHARD MCDONALD	19.80	296.45	11,979.00
LMSI	LORI MCALLISTER	2.20	264.60	1,188.00
LAW	LAURA A. WEINGARTNER	14.70	188.65	5,659.50
DFB	DANIELLE F. BASS	22.30	137.20	6,244.00
AST	ANDREA S. TODOROVIC	1.20	115.15	282.00
	<b>TOTAL</b>	<b>60.20</b>		<b>12,422.73</b>

MIDWEST MEMORIAL GROUP, LLC

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PARK LAWN L.P.  
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FEEES .....	\$	12,422.73
DISBURSEMENTS .....		493.53
<b>TOTAL AMOUNT DUE.....</b>	<b>\$</b>	<b><u>12,916.26</u></b>

**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: \_\_\_\_\_

