

**APPROVAL BY FRC ON 11/23/2015**

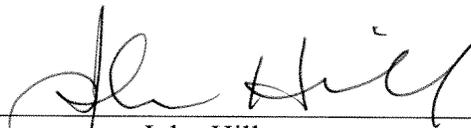
**Item 26**

**Law**

Ernst & Young 2848583

1000-350045-000000-617900-13824-000000-000000

**Restructuring**

By   
\_\_\_\_\_  
John Hill  
Chief Financial Office

By   
\_\_\_\_\_  
Boysie Jackson  
Chief Procurement Office

By:   
\_\_\_\_\_  
Charles Raimi  
Deputy Corporation Council

Department	Contract Number	Description	Competitively Bid	Lowest Bid	City Council Approval Date	Office of the Chief Financial Officer Approval Date	Comments
<b>WITH 1 ENTITY, WITHIN 1 YEAR, GREATER THAN \$750K - continued</b>							
25	IT	2916756 Contract Amount: \$520,500.00 (Continuation of Services) Contract Period: 1/1/2016 through 3/30/2016 Source: 100% QOL Funding Purpose: To Provide the City with HR Technology Advisory Services Contractor: Ernst & Young U.S. LLP Location: 777 Woodward Avenue, Detroit, MI 48226	EM Order 39	EM Order 39	N/A	11/23/2015	Wind-Down of HR Technology Services
26	LAW	2848583 Contract Amount: \$115,000.00 Contract Period: November 1, 2014 through June 30, 2015 Source: 100% City Funding Purpose: To Provide PLD with Consulting Services in Implementing a Surcharge to Recover Actual Costs it was Paying DTE, due to PLD Selling Electricity to its Customers for Less than it was Paying DTE to Buy the Electricity. Contractor: Ernst & Young U.S. LLP Location: 777 Woodward Avenue, Detroit, MI 48226	No	No	N/A	11/23/2015	Contract for Anticipated Litigation support.
27	PUBLIC WORKS	2877508 Contract Amount: \$86,031.00 (Increase of Funds) Contract Period: Upon FRC Approval through 6/30/2017 Source: 100% State Funding Purpose: Amendment to Cobo Hall-Congress Streetscape Enhancement Project Contractor: Downtown Development Authority Location: 500 Griswold St., Suite 2200, Detroit, MI 48226	Yes	Yes	11/17/2015	11/23/2015	This Amendment #1 is for increase of funds only. The original amount is \$2,539,200.00. Total contract amount is \$2,625,231.00. Wind-Down of Services.
28	PUBLIC WORKS	2911000 Contract Amount: \$257,600.00 (New) Contract Period: One Time Purpose Source: 100% Street Funding Purpose: To Provide Eight (8) Vehicles to Public Works Department Contractor: Jorgensen Ford Sales Location: 8333 Michigan, Detroit, MI 48210	Yes	Yes	11/3/2015	11/23/2015	Different Contract #2913660 for \$1,014,862.74 was approved by FRC on 10/26/15
29	PUBLIC WORKS	2914345 Contract Amount: 187,100.00 (New) Contract Period: One Time Purchase Source: 100% Street Funding Purpose: To Furnish Four (4) F-350 One-Ton Pick-up Trucks with Snow Plow and Salt Spreader for Snow Removal Activity Contractor: Jorgensen Ford Sales, Inc. Location: 8333 Michigan Avenue, Detroit, MI 48210	Yes	Yes	10/20/15	11/23/2015	Different Contract #2913660 for \$1,014,862.74 was approved by FRC on 10/26/15

## **Amendment No. 11 to Statement of Work**

This amendment, dated December 1, 2014 and effective as of November 1, 2014 (this "Amendment") amends the Professional Services Contract, dated as of October 28, 2011 and effective as of May 16, 2011 and amended by Amendments 1-10 (the "Prior Amendments") dated November 1, 2011, March 1, 2012, July 1, 2012, October 23, 2012, December 3, 2012, April 4 2013, July 17, 2013, September 24, 2014, September 1, 2014, September 1, 2014 respectively (as so amended, the "Original Agreement" and as modified by this Amendment, the "Agreement"), between Ernst & Young LLP ("we" or "EY") and the City of Detroit- Finance Department ("you" or "City"). Capitalized terms used, but not otherwise defined, in this Amendment shall have the respective meaning ascribed to them in the Original Agreement and identical terms defined in this Amendment and in the Original Agreement shall have the respective meanings ascribed to them herein. Except as modified by this Amendment, all terms and conditions of the Original SOW shall continue in full force and effect and be unaffected by this Amendment.

### **Engagement Team**

Gaurav Malhotra (Engagement Partner) will lead the EY team overall and will be supported by Joseph Fontana (Partner) to provide the services described herein (the "Services"). Other staff not identified herein may be utilized as required to conduct our work in an efficient manner.

### **Scope of Services**

Exhibit A of the Original Agreement is hereby amended and supplemented by adding the following additional activities (the "Additional PLD Services") and together with the services provided for under the Original Agreement, the "Services") to be performed by EY from and after the date hereof:

#### **Additional PLD Services:**

We will provide advisory services in connection with your efforts to recover amounts related to the billing of the Power Supply Cost Recovery to customers of the Public Lighting Department of the City of Detroit, ("PLD"), (the "Matter"). Under your direction, we will review the facts of the Matter, and consult with you where you require our assistance. We may, in addition, perform one or more of the following procedures as we consider necessary to express a professional conclusion on the matters you identify:

- ▶ Read and analyze PLD's 2009 Rate book
- ▶ Identify other utilities that employ a Power Supply Cost Recovery Mechanism similar to PLD's Conduct financial analysis.
- ▶ Analyze selected items related to the PSCRF, including the amounts billed to customers, the total power costs incurred by PLD, and the net amounts that PLD is still owed by the Customer for uncollected power costs
- ▶ Aggregate billing data provided by the City of Detroit to determine the amounts billed to PLD customers for the PSCRF

We currently contemplate preparing an affidavit related to how the PSCRF operates, the amounts that the City has billed for the PSCRF, and the amounts that the City could bill its customers for any uncollected PSCRF amounts.

### **Specific additional terms and conditions**

The Section of Exhibit A of the Original Agreement entitled "Specific additional terms and conditions" is hereby amended and supplemented by adding the following: You shall notify us promptly in writing upon becoming aware of (A) changes in the status of the Matter in connection with which the Additional PLD Services are provided, or (B) objections or issues with respect to the performance of the Additional PLD Services.

We cannot and do not provide any assurance that our work in connection with the Additional PLD Services and findings will either support or contradict any particular position. You agree that, because the Services are limited in nature and scope, they cannot be relied upon to discover all documents and other information, or provide all analyses, that may be important to you or any matter.

We have reviewed our available records to determine whether potential conflicts might arise out of our performance of the Additional PLD Services. However, the very nature, diversity, magnitude, and size of the Ernst & Young organization and its past and present professional relationships does not allow us to be certain that each and every possible relationship or potential conflict has come to our attention. If additional relevant relationships or potential conflicts come to our attention, we will promptly notify you. You agree that any EY Firm may provide the Services under this SOW, as well as services to other such parties, as long as (a) no member of the EY team performing these Services (the "EY Team") is part of any team serving other clients in connection with the Matter, and (b) the EY Team does not disclose to any other such team any confidential information relating to you (except as required by applicable law, regulation or professional obligation), in either case without your prior written consent.

If the performance of the Services is challenged on the basis of an alleged conflict of interest or alleged violation of independence requirements, including the requirements of the Sarbanes-Oxley Act of 2002 and the regulations promulgated thereunder you will promptly notify us, and we may engage our own legal counsel to contest any such challenge.

### **Timetable**

The Section of Exhibit A of the Original Agreement entitled "Timetable" is hereby amended and supplemented by adding the following: "We expect to perform the Additional PLD Services during the period from November 1, 2014 to June 30, 2015. Charges to this time schedule may be agreed in writing by the parties.

### **Contacts**

The Section of Exhibit A of the Original Agreement entitled "Contacts" is hereby amended and supplemented by adding the following: For the PLD Additional Services you have identified Charles Raimi as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Joseph Fontana

### **Fees**

**Exhibit B of the Original Agreement is hereby amended and supplemented by adding the following: Our fees for the PLD Additional Services will be based upon the actual time**

**incurred by our professionals at 65% of our standard hourly rates. Our Discounted Billing Rates are included in Annex A. We may revise these rates from time to time upon notice to you. In addition, you shall reimburse EY for its direct expenses incurred in connection with the performance of the Additional PLD Services, which shall include reasonable and customary out of pocket expenses for items such as travel (air fare and ground transportation), hotel, meals, accommodations, telephone, facsimile, overnight mail, messenger services and other expenses specifically relating to eh applicable Services.**

### **Responsibilities**

You accept responsibility for the results of the Additional PLD Services. Your approval of any Services shall not constitute a waiver of any of your rights under this Amendment. You further agree to establish and maintain internal controls in connection with the Services, including monitoring EY performance under this SOW.

### **Scope of Services**

Exhibit A of the Original Agreement is hereby amended and supplemented by adding the following additional activities (the "Additional PLD Services") and together with the services provided for under the Original Agreement, the "Services") to be performed by EY from and after the date hereof:

#### **Additional PLD Services:**

We will provide advisory services in connection with your efforts to recover amounts related to the billing of the Power Supply Cost Recovery to customers of the Public Lighting Department of the City of Detroit, ("PLD"), (the "Matter"). Under your direction, we will review the facts of the Matter, and consult with you where you require our assistance. We may, in addition, perform one or more of the following procedures as we consider necessary to express a professional conclusion on the matters you identify:

- ▶ Read and analyze PLD's 2009 Rate book
- ▶ Identify other utilities that employ a Power Supply Cost Recovery Mechanism similar to PLD's Conduct financial analysis.
- ▶ Analyze selected items related to the PSCRF, including the amounts billed to customers, the total power costs incurred by PLD, and the net amounts that PLD is still owed by the Customer for uncollected power costs
- ▶ Aggregate billing data provided by the City of Detroit to determine the amounts billed to PLD customers for the PSCRF

We currently contemplate preparing an affidavit related to how the PSCRF operates, the amounts that the City has billed for the PSCRF, and the amounts that the City could bill its customers for any uncollected PSCRF amounts.

### **Specific additional terms and conditions**

The Section of Exhibit A of the Original Agreement entitled "Specific additional terms and conditions" is hereby amended and supplemented by adding the following: You shall notify us promptly in writing upon becoming aware of (A) changes in the status of the Matter in connection with which the Additional PLD Services are provided, or (B) objections or issues with respect to the performance of the Additional PLD Services.

We cannot and do not provide any assurance that our work in connection with the Additional PLD Services and findings will either support or contradict any particular position. You agree that, because the Services are limited in nature and scope, they cannot be relied upon to discover all documents and other information, or provide all analyses, that may be important to you or any matter.

We have reviewed our available records to determine whether potential conflicts might arise out of our performance of the Additional PLD Services. However, the very nature, diversity, magnitude, and size of the Ernst & Young organization and its past and present professional relationships does not allow us to be certain that each and every possible relationship or potential conflict has come to our attention. If additional relevant relationships or potential conflicts come to our attention, we will promptly notify you. You agree that any EY Firm may provide the Services under this SOW, as well as services to other such parties, as long as (a) no member of the EY team performing these Services (the "EY Team") is part of any team serving other clients in connection with the Matter, and (b) the EY Team does not disclose to any other such team any confidential information relating to you (except as required by applicable law, regulation or professional obligation), in either case without your prior written consent.

If the performance of the Services is challenged on the basis of an alleged conflict of interest or alleged violation of independence requirements, including the requirements of the Sarbanes-Oxley Act of 2002 and the regulations promulgated thereunder you will promptly notify us, and we may engage our own legal counsel to contest any such challenge.

### **Timetable**

The Section of Exhibit A of the Original Agreement entitled "Timetable" is hereby amended and supplemented by adding the following: "We expect to perform the Additional PLD Services during the period from November 1, 2014 to June 30, 2015. Charges to this time schedule may be agreed in writing by the parties.

### **Contacts**

The Section of Exhibit A of the Original Agreement entitled "Contacts" is hereby amended and supplemented by adding the following: For the PLD Additional Services you have identified Charles Raimi as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Joseph Fontana

### **Fees**

**Exhibit B of the Original Agreement is hereby amended and supplemented by adding the following: Our fees for the PLD Additional Services will be based upon the actual time incurred by our professionals at 65% of our standard hourly rates. Our Discounted Billing Rates are included in Annex A. We may revise these rates from time to time upon notice to you. In addition, you shall reimburse EY for its direct expenses incurred in connection with the performance of the Additional PLD Services, which shall include reasonable and customary out of pocket expenses for items such as travel (air fare and ground transportation), hotel, meals, accommodations, telephone, facsimile, overnight mail, messenger services and other expenses specifically relating to eh applicable Services.**

### **Responsibilities**

You accept responsibility for the results of the Additional PLD Services. Your approval of any Services shall not constitute a waiver of any of your rights under this Amendment. You further agree to establish and maintain internal controls in connection with the Services, including monitoring EY performance under this SOW.

IN WITNESS WHEREOF, the City and the Contractor, by and through their authorized officers and representatives, have executed this Amendment No. 11. Amendment No. 11, the SOW and the Agreement are hereby approved and ratified in all respects as valid and binding obligations on the City of Detroit and Contractor.

CONTRACTOR – Ernst & Young L.L.P.

By: Joseph Fontana  
Name: Joseph Fontana  
Its: partner

CITY OF DETROIT LAW DEPARTMENT

BY: CNR

ITS: Deputy Corporation Counsel

Approved by the Purchasing Director:

Boysie Jackson  
Boysie Jackson

11/23/15  
Date

APPROVED BY THE LAW DEPARTMENT  
PURSUANT TO §7.5-206 OF THE  
CHARTER OF THE CITY OF DETROIT

CNR 12-19-14  
Corporation Counsel Date  
Deputy

In witness whereof, the parties have executed this Amendment No. 11 as of the date set forth above

Ernst & Young LLP

By Joseph Fontana

Name: Joseph Fontana

Title: Partner

City of Detroit

By \_\_\_\_\_

Name

Title

**The terms of this Amendment No. 11, the SOW and the Agreement are hereby approved and ratified in all respects as valid and binding obligations on the City of Detroit:**

By \_\_\_\_\_

Annex A

Discount Billing Rates

<b>Rank</b>	<b>Hourly rate</b>
Partner/Principal/Executive Director	\$693 – 805
Senior Manager	\$555 – 658
Manager	\$455 – 550
Senior	\$350 – 410
Staff/Associate	\$185 – 225

## **Ericka Crawford - FW: EY Amendment 11**

---

**From:** Sofia Panagiotakis <Sofia.Panagiotakis@ey.com>  
**To:** "Ericka Crawford (CrawfordE@detroitmi.gov)" <CrawfordE@detroitmi.gov>, ...  
**Date:** 11/13/15 2:21 PM  
**Subject:** FW: EY Amendment 11

---

---

**Sofia Panagiotakis** | Transaction Advisory Services

Ernst & Young Capital Advisors, LLC

Office: +1 212 773 4553 | [sofia.panagiotakis@ey.com](mailto:sofia.panagiotakis@ey.com)

---

**From:** Sofia Panagiotakis  
**Sent:** Thursday, November 12, 2015 2:33 PM  
**To:** Boysie Jackson (JacksonBo@detroitmi.gov); Ericka Crawford (CrawfordE@detroitmi.gov)  
**Cc:** Juan Santambrogio  
**Subject:** FW: EY Amendment 11

Boysie,

The fees for the amendment that Chuck signed should be about \$115,000. Below is the email Chuck drafted to explain why the services were necessary.

Thank you for your help with this.

Sofia

---

**Sofia Panagiotakis** | Transaction Advisory Services

Ernst & Young Capital Advisors, LLC

Office: +1 212 773 4553 | [sofia.panagiotakis@ey.com](mailto:sofia.panagiotakis@ey.com)

---

**From:** Charles Raimi [<mailto:RaimiC@detroitmi.gov>]  
**Sent:** Wednesday, July 15, 2015 9:55 AM  
**To:** Sofia Panagiotakis  
**Cc:** Gary Brown; Edna Lee; Joseph E Fontana  
**Subject:** Re: EY Amendment 11

Sofia - This arises from Joe's work with PLD that dates back to 2013. Joe discovered that PLD was selling electricity to its customers for less than it was paying DTE to buy the electricity. Joe recognized that this was not a sound business model. So Joe assisted PLD in implementing a surcharge to allow PLD to recover the actual cost it was paying to DTE. This was implemented on bills starting Nov 1, 2013 and ending June 30, 2014. The surcharge bills amounted to tens of millions of dollars over PLD's entire customer base. Unfortunately, many of the customers (such as DPS) were uncollectible.

The other customers, almost unanimously, refused to pay the surcharge. Gary Brown and others tried persuasion that was generally unsuccessful.

In mid to late 2014, I worked with Joe to develop an affidavit in which Joe explains in detail the legal and factual grounds for the surcharge claim. We also engaged the Allen Law group to assist in collections on mostly a contingency fee basis. To date, the Allen Group has recovered 150k (net of its contingency) for the City and several cases are in litigation. The Allen Group is representing the City on a \$4 million PLD claim against Wayne State, which is in negotiations.

Because of conflicts and bankruptcy issues, I kept several of the claims - Wayne County, Det Wayne Jt Bldg Auth and Detroit Receiving Hospital. I resolved the claim against Det Wayne Jt Bld Auth for approx 500k. I am in negotiations with Wayne County (700k) and Detroit Receiving Hospital (\$2 million).

I understood that E & Y wanted an amendment because Joe's work with me was litigation related. I did not know there was any issue with the amendment until very recently.

Chuck Raimi

Deputy Corporation Counsel, City of Detroit

313 237 5037

>>> Sofia Panagiotakis <[Sofia.Panagiotakis@ey.com](mailto:Sofia.Panagiotakis@ey.com)> 7/9/2015 5:23 PM >>>  
Hi Chuck,

I spoke with Boysie regarding Amendment #11. He has requested that the Law Department prepare a confirming order for this amendment. The confirming order should include the reason that this was outside the regular procurement process. Can you help us finalize the Amendment?

Thank you for your help with this.  
Sofia



**Sofia Panagiotakis** | Transaction Advisory Services

Ernst & Young Capital Advisors, LLC

5 Times Square, New York, NY 10036, United States of America

Office: [+1 212 773 4553](tel:+12127734553) | Cell: [+1 917 359 6441](tel:+19173596441) | [sofia.panagiotakis@ey.com](mailto:sofia.panagiotakis@ey.com)

Fax: +1 866 362 4316

Website: <http://www.ey.com>

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify Ernst & Young Capital Advisors, LLC ("EYCA") immediately by replying to the message and delete it from your computer.

E-mail messages may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. EYCA makes no warranties in relation to these matters. EYCA and its affiliates reserve the right to intercept, monitor, and retain e-mail messages to and from its systems as permitted by applicable law. Any U.S. tax advice contained in the body of or attachments to this message was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

EYCA is a FINRA member broker-dealer registered with the U.S. SEC providing investment banking advisory services and is an affiliate of Ernst & Young LLP.

---

Any U.S. tax advice contained in the body of this e-mail was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer.

Notice required by law: This e-mail may constitute an advertisement or solicitation under U.S. law, if its primary purpose is to advertise or promote a commercial product or service. You may choose not to receive advertising and promotional messages from Ernst & Young LLP (except for Ernst & Young Online and the ey.com website, which track e-mail preferences through a separate process) at this e-mail address by forwarding this message to [no-more-mail@ey.com](mailto:no-more-mail@ey.com). If you do so, the sender of this message will be notified promptly. Our principal postal address is 5 Times Square, New York, NY 10036. Thank you. Ernst & Young LLP

---

The information contained in this message may be privileged and confidential and protected from

disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify Ernst & Young Capital Advisors, LLC (“EYCA”) immediately by replying to the message and delete it from your computer.

E-mail messages may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. EYCA makes no warranties in relation to these matters. EYCA and its affiliates reserve the right to intercept, monitor, and retain e-mail messages to and from its systems as permitted by applicable law. Any U.S. tax advice contained in the body of or attachments to this message was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

EYCA is a FINRA member broker-dealer registered with the U.S. SEC providing investment banking advisory services and is an affiliate of Ernst & Young LLP.

---

Any U.S. tax advice contained in the body of this e-mail was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer.

Notice required by law: This e-mail may constitute an advertisement or solicitation under U.S. law, if its primary purpose is to advertise or promote a commercial product or service. You may choose not to receive advertising and promotional messages from Ernst & Young LLP (except for Ernst & Young Online and the ey.com website, which track e-mail preferences through a separate process) at this e-mail address by forwarding this message to no-more-mail@ey.com. If you do so, the sender of this message will be notified promptly. Our principal postal address is 5 Times Square, New York, NY 10036. Thank you. Ernst & Young LLP

**Ericka Crawford - FW: EY Amendment 11**


---

**From:** Sofia Panagiotakis <Sofia.Panagiotakis@ey.com>  
**To:** "Ericka Crawford (CrawfordE@detroitmi.gov)" <CrawfordE@detroitmi.gov>  
**Date:** 11/13/15 2:22 PM  
**Subject:** FW: EY Amendment 11

---

**From:** Charles Raimi [RaimiC@detroitmi.gov]  
**Sent:** Wednesday, July 15, 2015 9:55 AM  
**To:** Sofia Panagiotakis  
**Cc:** Gary Brown; Edna Lee; Joseph E Fontana  
**Subject:** Re: EY Amendment 11

Sofia - This arises from Joe's work with PLD that dates back to 2013. Joe discovered that PLD was selling electricity to its customers for less than it was paying DTE to buy the electricity. Joe recognized that this was not a sound business model. So Joe assisted PLD in implementing a surcharge to allow PLD to recover the actual cost it was paying to DTE. This was implementing on bills starting nov 1, 2013 and ending June 30, 2014. The surcharge bills amounted to tens of millions of dollars over PLD's entire customer base. Unfortunately, many of the customers (such as DPS) were uncollectible.

The other customers, almost unanimously, refused to pay the surcharge. Gary Brown and others tried persuasion that was generally unsuccessful.

In mid to late 2014, I worked with Joe to develop an affidavit in which Joe explains in detail the legal and factual grounds for the surcharge claim. We also engaged the Allen Law group to assist in collections on mostly a contingency fee basis. To date, the Allen Group has recovered 150k (net of its contingency) for the City and several cases are in litigation. The Allen Group is representing the City on a \$4 million PLD claim against Wayne State, which is in negotiations.

Because of conflicts and bankruptcy issues, I kept several of the claims - Wayne County, Det Wayne Jt Bldg Auth and Detroit Receiving Hospital. I resolved the claim against Det Wayne Jt Bld Auth for approx 500k. I am in negotiations with Wayne County (700k) and Detroit Receiving Hospital (\$2 million).

I understood that E & Y wanted an amendment because Joe's work with me was litigation related. I did not know there was any issue with the amendment until very recently.

Chuck Raimi

Deputy Corporation Counsel, City of Detroit

313 237 5037

>>> Sofia Panagiotakis <Sofia.Panagiotakis@ey.com> 7/9/2015 5:23 PM >>>

Hi Chuck,

I spoke with Boysie regarding Amendment #11. He has requested that the Law Department prepare a confirming order for this amendment. The confirming order should include the reason that this was outside the regular procurement process. Can you help us finalize the Amendment?

Thank you for your help with this.

Sofia



**Sofia Panagiotakis | Transaction Advisory Services**

Ernst & Young Capital Advisors, LLC

5 Times Square, New York, NY 10036, United States of America

Office: [+1 212 773 4553](tel:+12127734553) | Cell: [+1 917 359 6441](tel:+19173596441) | [sofia.panagiotakis@ey.com](mailto:sofia.panagiotakis@ey.com)

Fax: [+1 866 362 4316](tel:+18663624316)

Website: <http://www.ey.com>

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify Ernst & Young Capital Advisors, LLC ("EYCA") immediately by replying to the message and delete it from your computer.

E-mail messages may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. EYCA makes no warranties in relation to these matters. EYCA and its affiliates reserve the right to intercept, monitor, and retain e-mail messages to and from its systems as permitted by applicable law. Any U.S. tax advice contained in the body of or attachments to this message was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

EYCA is a FINRA member broker-dealer registered with the U.S. SEC providing investment banking advisory services and is an affiliate of Ernst & Young LLP.

---

Any U.S. tax advice contained in the body of this e-mail was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer.

Notice required by law: This e-mail may constitute an advertisement or solicitation under U.S. law, if its primary purpose is to advertise or promote a commercial product or service. You may choose not to receive advertising and promotional messages from Ernst & Young LLP (except for Ernst & Young Online and the ey.com website, which track e-mail preferences through a separate process) at this e-mail address by forwarding this message to [no-more-mail@ey.com](mailto:no-more-mail@ey.com). If you do so, the sender of this message will be notified promptly. Our principal postal address is 5 Times Square, New York, NY 10036. Thank you. Ernst & Young LLP

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify Ernst & Young Capital Advisors, LLC (“EYCA”) immediately by replying to the message and delete it from your computer.

E-mail messages may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. EYCA makes no warranties in relation to these matters. EYCA and its affiliates reserve the right to intercept, monitor, and retain e-mail messages to and from its systems as permitted by applicable law. Any U.S. tax advice contained in the body of or attachments to this message was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

EYCA is a FINRA member broker-dealer registered with the U.S. SEC providing investment banking advisory services and is an affiliate of Ernst & Young LLP.

---

Any U.S. tax advice contained in the body of this e-mail was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

---

The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer.

Notice required by law: This e-mail may constitute an advertisement or solicitation under U.S. law, if its primary purpose is to advertise or promote a commercial product or service. You may choose not to receive advertising and promotional messages from Ernst & Young LLP (except for Ernst & Young Online and the ey.com website, which track e-mail preferences through a separate process) at this e-mail address by forwarding this message to [no-more-mail@ey.com](mailto:no-more-mail@ey.com). If you do so, the

sender of this message will be notified promptly. Our principal postal address is 5 Times Square, New York, NY 10036. Thank you. Ernst & Young LLP