



SECRET, WARDLE, LYNCH
HAMPTON, TRUEX & MORLEY
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IRS # 38-1863919

Pittsfield Charter Township
Warsha Kulkarni
Dept of Assessing
6201 W Michigan Ave
Ann Arbor, MI 48108

May 4, 2023
Invoice # 1471968
Client No. M1535
Matter No. 104469

RE: Michigan Tax Tribunal

INTERIM

Services Rendered:

CURRENT BILLING SUMMARY THROUGH APRIL 30, 2023

Fees for Professional Services	\$8,446.00
Expenses Advanced	\$164.60
CURRENT BILL DUE	<hr/> \$8,610.60

PLEASE REMIT TO: SECRET, WARDLE, LYNCH,
HAMPTON, TRUEX & MORLEY, PC
P.O. BOX 772725
CHICAGO, IL 60677-2007

DATE	TKPR	3650 South State Street MOAHR 23-000412	HOURS	VALUE
04/06/23	DWB	Review Petition. Draft Answer and Affirmative Defenses. Letter to Michigan Tax Tribunal regarding 3650 South State Street v Pittsfield Township.	1.50	\$210.00
04/10/23	JCW	Receipt and review of memo from B. Brandon regarding sale of property. Memo to W. Kulkarni regarding requesting sale, franchise and lease data.	0.20	\$16.00
04/10/23	DWB	Review letter from Michigan Tax Tribunal regarding 3650 South State Street.	0.20	\$28.00
04/10/23	DWB	Review letter from Bill Brandon regarding 3650 S. State Street v Pittsfield Township.	0.20	\$28.00
04/11/23	DWB	Letter to Roger Canzano regarding 3650 E. State Street.	0.30	\$42.00
04/24/23	DWB	Review letters from Roger Canzano and documents. Conference. Letter to Roger Canzano regarding 360 S. State Street v Pittsfield Township.	1.00	\$140.00
04/26/23	JCW	Begin review of documentation received from Petitioner. Memos (x3) to W. Kulkarni regarding property information received from Petitioner.	0.20	\$16.00
		TOTAL FOR 3650 South State Street MOAHR 23-000412	3.60	\$480.00

DATE	TKPR	American House Ypsilanti Property 22-001799	HOURS	VALUE
04/28/23	DWB	Review order, Letter(s) to Warsha Kulkarni regarding American House v PT.	0.40	\$56.00
		TOTAL FOR American House Ypsilanti Property 22-001799	0.40	\$56.00

DATE	TKPR	Avis Realty Group, LLC 22-001557	HOURS	VALUE
04/05/23	JCW	Receipt and review of settlement offer from M. Hilpert. Review file. Memo to W. Kulkarni regarding Petitioner's settlement offer and possible counter.	0.40	\$32.00
04/05/23	DWB	Review letter from Mark Hilpert regarding Avis Realty v Pittsfield Township.	0.20	\$28.00
04/05/23	DWB	Review letter from Warsha Kulkarni regarding Avis Realty v Pittsfield Township.	0.20	\$28.00
04/05/23	DWB	Review letter from Bill Brandon regarding Avis Realty v Pittsfield Township.	0.20	\$28.00
04/06/23	JCW	Receipt and review of memo from W. Kulkarni regarding proposed counteroffer. Memo to M. Hilpert regarding rejection of offer of settlement and counteroffer.	0.20	\$16.00
04/06/23	DWB	Conference regarding Avis Realty v Pittsfield Township.	0.20	\$28.00
04/07/23	DWB	Review letter from Mark Hilpert regarding Avis Realty v Pittsfield Township.	0.20	\$28.00
		TOTAL FOR Avis Realty Group, LLC 22-001557	1.60	\$188.00

DATE	TKPR	BR Ann Arbor LLC MOAHR 21-002059	HOURS	VALUE
04/04/23	DWB	Conference regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/05/23	JCW	Reviewed Respondent's and Petitioner's Sales Comparison Analysis. Researched Respondent's listing in Sales Comparison Analysis. Memo to B. Brandon regarding sale of Ruby Tuesday's facility. Receipt and review of sales information regarding same. Memo to W. Kulkarni regarding sale of Ruby Tuesday's facility and potential ramifications with regard to Respondent's Sales Comparison Analysis.	0.50	\$40.00
04/05/23	DWB	Review letter from Bill Brandon regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/05/23	DWB	Conference regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/11/23	JCW	Receipt and review of memo from W. Kulkarni regarding Michael Williams sales data. Review lease agreement, Petitioner's Answers to Interrogatories and 2021 restaurant sales. Telephone conference with W. Kulkarni regarding case status and settlement offer. Draft preliminary memo to Petitioner's counsel regarding settlement offer.	1.80	\$144.00
04/13/23	DWB	Telephone conference with Mary Mahoney's office. Letter to Mary Mahoney regarding BR Ann Arbor v Pittsfield Township.	0.40	\$56.00
04/14/23	DWB	Conference regarding BR Ann Arbor v Bloomfield Hills.	0.20	\$28.00
04/14/23	DWB	Review letter from Matt Morrow regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/17/23	JCW	Memo to W. Kulkarni regarding Petitioner's counteroffer of settlement. Telephone conferences (x3) with W. Kulkarni regarding Petitioner's counteroffer and proposed final settlement offer. Begin reviewing Petitioner's appraisal for trial.	0.60	\$48.00
04/18/23	JCW	Memo to W. Kulkarni regarding upcoming trial location. Receipt and review of response. Memo to B. Brandon regarding Black Rock remodel. Receipt and review of memos (x4) and data regarding same. Review of Petitioner's comps. Research regarding same.	0.50	\$40.00
04/17/23	DWB	Conference regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/17/23	DWB	Review letter from Warsha Kulkarni regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/17/23	DWB	Review file. Conference. Letter to Mary Mahoney regarding BR Ann Arbor v Pittsfield Township.	0.40	\$56.00

DATE	TKPR	BR Ann Arbor LLC MOAHR 21-002059	HOURS	VALUE
04/19/23	JCW	Memo to M. Mahoney regarding exhibit exchange. Memo to W. Kulkarni regarding Petitioner's appraisal review. Research regarding statistics for Chesterfield Township and surrounding communities with reference to common comp.	0.40	\$32.00
04/18/23	DWB	Review letter from Bill Brandon regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/18/23	DWB	Draft Respondent's Witness List and Respondent's Exhibit List. Organize exhibits. Conference regarding BR Ann Arbor v Pittsfield Township.	3.00	\$420.00
04/19/23	JCW	Memo to M. Mahoney (x3) regarding Witness and Exhibit Lists and Exhibits. Memo to W. Kulkarni (x3) regarding same.	0.30	\$24.00
04/19/23	DWB	Review file regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/19/23	DWB	Conference pertaining to leases exhibit regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/19/23	DWB	Review Chilis sale information regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/19/23	DWB	Review letters from Michigan Tax Tribunal regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/20/23	DWB	Review letter from Lyn Zarem. Review Petitioner's Witness List, Exhibit List. Conference regarding BR Ann Arbor v Pittsfield Township.	1.00	\$140.00
04/20/23	DWB	Conference. Draft Respondent's Motion for Immediate Consideration and Motion to Strike Petitioner's Trial Exhibit P-9 in its Entirety regarding BR Ann Arbor v Pittsfield Township.	2.00	\$280.00
04/20/23	DWB	Review letter from Michigan Tax Tribunal regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/19/23	JCW	Begin preparation of examination questions for Bill Brandon.	1.00	\$80.00
04/19/23	JCW	Begin preparation of examination questions for Warsha Kulkarni.	1.20	\$96.00
04/24/23	JCW	Receipt and review of memo from B. Brandon regarding Paycheck Protection Program. Review Petitioner's Answers to Interrogatories. Memo to B. Brandon regarding SBA Forgiveness Payments. Receipt and review of memo from W. Kulkarni regarding SBA Forgiveness Payments. Response to same.	0.30	\$24.00

DATE	TKPR	BR Ann Arbor LLC MOAHR 21-002059	HOURS	VALUE
04/25/23	JCW	Review Petitioner's appraisal and begin drafting cross-examination questions. Telephone conference with B. Brandon regarding Farmington Hills comp. Telephone conference with Farmington Hills Assessor's Office regarding Farmington Hills comp. Memo to B. Brandon regarding same. Research regarding Petitioner's Appraiser's comps.	4.00	\$320.00
04/24/23	DWB	Review letter from Warsha Kulkarni regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/24/23	DWB	Letter to Warsha Kulkarni regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/24/23	DWB	Review letter from Bill Brandon regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/24/23	DWB	Review letter from Warsha Kulkarni regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/25/23	DWB	Review Petitioner's Appraisal. Legal research. Prepare for trial regarding BR Ann Arbor v Pittsfield Township.	5.50	\$770.00
04/26/23	DWB	Review letter from Warsha Kulkarni regarding BR Ann Arbor v Pittsfield Township.	0.20	\$28.00
04/26/23	DWB	Review Respondent's Appraisal. Legal research. Prepare for Trial regarding BR Ann Arbor LLC v Pittsfield Township.	4.50	\$630.00
04/26/23	JCW	Completed review of Petitioner's appraisal and draft of cross examination questions. Begin review of Respondent's appraisal and drafting of examination questions. Telephone conference with W. Kulkarni.	3.50	\$280.00
04/27/23	DWB	TT29 Review and revise direct and cross examination questions, legal research, review file, prepare for trial, conference regarding BR Ann Arbor v. PT.	10.00	\$1,400.00
04/28/23	DWB	Legal research, review letters from Warsha Kulkarni and Michael Williams, review appraiser's review of petitioner's appraisal, review and revise direct and cross examination questions. Letter(s) to Warsha Kukarni, prepare for trial and BR Ann Arbor v BT.	8.00	\$1,120.00
		TOTAL FOR BR Ann Arbor LLC MOAHR 21-002059	52.50	\$6,504.00

DATE	TKPR	Costco Wholesale Corporation MTT Docket 19-002446	HOURS	VALUE
04/04/23	JCW	Review file and status of offers of settlement. Research regarding membership warehouses. Draft schedule for years under appeal, square foot taxable values and proposed settlement figures. Review B. Brandon's BJ's Warehouse information. Memo to W. Kulkarni regarding same.	1.50	\$120.00
04/04/23	JCW	Telephone conference with W. Kulkarni (x2) regarding settlement strategy. Memo to C. Janata regarding status of membership warehouses, recent sale in Lansing and proposed settlement.	0.70	\$56.00
04/04/23	DWB	Conference regarding Costco v Pittsfield Township.	0.20	\$28.00
04/04/23	DWB	Review letter from Warsha Kulkarni regarding Costco v Pittsfield Township.	0.20	\$28.00
04/12/23	JCW	Review file. Memo to C. Janata regarding status of Respondent's settlement offer.	0.20	\$16.00
04/12/23	DWB	Conference regarding Costco v Pittsfield Township.	0.20	\$28.00
04/13/23	DWB	Review letter from Chris Janata regarding Costco v Pittsfield Township.	0.20	\$28.00
04/13/23	DWB	Review letter from Chris Janata regarding Costco v Pittsfield Township.	0.20	\$28.00
04/13/23	DWB	Conference regarding Costco v Pittsfield Township.	0.20	\$28.00
04/13/23	DWB	Review letter from Chris Janata regarding Costco v Pittsfield Township.	0.20	\$28.00
04/17/23	JCW	Memo to C. Janata regarding status of settlement offer. Receipt and review of response from C. Janata.	0.20	\$16.00
04/17/23	DWB	Conference regarding Costco v Pittsfield Township.	0.20	\$28.00
04/26/23	DWB	Review letter from Chris Janata regarding Costco v Pittsfield Township.	0.20	\$28.00
04/26/23	JCW	Receipt and review of memo from C. Janata regarding acceptance of settlement offer. Response to same. Memo to W. Kulkarni regarding acceptance of settlement offer.	0.20	\$16.00
		TOTAL FOR Costco Wholesale Corporation MTT Docket 19-002446	4.60	\$476.00

DATE	TKPR	Flagstar Bank FSB MOAHR 22-001519	HOURS	VALUE
04/03/23	JCW	Receipt and review memo from W. Kulkarni regarding status of withdrawal. Memo to A. Fales regarding status of Stipulation of Withdrawal.	0.20	\$16.00
04/03/23	DWB	Conference regarding Flagstar Bank v Pittsfield Township.	0.20	\$28.00

DATE	TKPR	Flagstar Bank FSB MOAHR 22-001519	HOURS	VALUE
04/06/23	JCW	Receipt and review of memo from A. Fales regarding Motion to Withdraw. Response to same. Memo to W. Kulkarni regarding Motion to Withdraw. Receipt and review of memo from W. Kulkarni regarding approval of proposed Motion.	0.20	\$16.00
04/06/23	DWB	Conference. Review letter from Warsha Kulkarni regarding Flagstar Bank v Pittsfield Township.	0.20	\$28.00
04/06/23	DWB	Review Motion to Withdraw. Letter to Aaron Fales regarding Flagstar Bank v Pittsfield Township.	0.40	\$56.00
04/07/23	DWB	Review Order. Letter to Warsha Kulkarni regarding Flagstar v Pittsfield Township.	0.30	\$42.00
		TOTAL FOR Flagstar Bank FSB MOAHR 22-001519	1.50	\$186.00

DATE	TKPR	Ipanema Avis LLC MTT 22-000966	HOURS	VALUE
04/03/23	JCW	Receipt and review of memo from W. Kulkarni regarding status of Petitioner's Stipulation. Response to same.	0.20	\$16.00
04/03/23	DWB	Conference regarding Ipanema v Pittsfield Township.	0.20	\$28.00
04/06/23	JCW	Receipt and review of memo and revised proposed Stipulation from S. Mandell. Memo to W. Kulkarni regarding same.	0.20	\$16.00
04/07/23	DWB	Review letter from Stewart Mandell regarding Ipanema Avis v Pittsfield Township.	0.20	\$28.00
04/10/23	DWB	Review Stipulation for Entry of Consent Judgment. Letter to Stewart Mandell regarding Ipanema Avis v Pittsfield Township.	0.40	\$56.00
04/14/23	DWB	Review Judgment. Letter to Warsha Kulkarni regarding Ipanema Avis v Pittsfield Township.	0.30	\$42.00
		TOTAL FOR Ipanema Avis LLC MTT 22-000966	1.50	\$186.00

DATE	TKPR	Meijer, Inc. MOAHR 22-001620	HOURS	VALUE
04/10/23	JCW	Receipt and review of offer from M. Hilpert. Response to same. Memo to W. Kulkarni regarding offer.	0.20	\$16.00
04/12/23	JCW	Memo to M. Hilpert requesting lease information and an inspection. Memo to W. Kulkarni regarding same.	0.20	\$16.00
04/12/23	DWB	Conference regarding Meijer v Pittsfield Township.	0.20	\$28.00
04/14/23	DWB	Conference regarding Meijer v Pittsfield Township.	0.20	\$28.00
04/14/23	DWB	Review letter from Warsha Kulkarni regarding Meijer v Pittsfield Township.	0.20	\$28.00
04/25/23	JCW	Receipt and review of memo from M. Hilpert regarding proposed inspection. Memo to W. Kulkarni regarding same. Memo to M. Hilpert regarding proposed inspection and requested information on Dogtopia.	0.20	\$16.00
		TOTAL FOR Meijer, Inc. MOAHR 22-001620	1.20	\$132.00

DATE	TKPR	Miscellaneous	HOURS	VALUE
04/06/23	DWB	Legal research. Review files. Draft Pending Litigation and Claims Opinion Letter. Letter to Brendan Brynes regarding Litigation Audit.	1.50	\$210.00
04/10/23	DWB	Conference regarding Audit letter.	0.20	\$28.00
		TOTAL FOR Miscellaneous	1.70	\$238.00

HOURLY CHARGES:

INIT.	TIMEKEEPER	Title	RATE	HOURS	BILLED
DWB	DERK W BECKERLEG	Partner	\$140.00	49.30	\$6,902.00
JCW	JULIANNA C WOSTYN	Paralegal	\$80.00	19.30	\$1,544.00

TOTAL HOURLY CHARGES: \$8,446.00

EXPENSES ADVANCED:

04/10/23	INTERNAL PHOTOCOPIES 3650 SOUTH STATE STREET LLC (7.00 x 0.20) (E101)	\$1.40
04/10/23	INTERNAL PHOTOCOPIES FLAGSTAR BANK FSB (6.00 x 0.20) (E101)	\$1.20
04/11/23	INTERNAL PHOTOCOPIES 3650 SOUTH STATE STREET LLC (2.00 x 0.20) (E101)	\$0.40
04/12/23	INTERNAL PHOTOCOPIES IPANEMA AVIS (9.00 x 0.20) (E101)	\$1.80
04/19/23	INTERNAL PHOTOCOPIES BR ANN ARBOR (18.00 x 0.20) (E101)	\$3.60
04/19/23	INTERNAL PHOTOCOPIES - Re: - Trial Exhibits (258.00 x 0.20) (623)	\$51.60
04/20/23	INTERNAL PHOTOCOPIES BR ANN ARBOR LLC (7.00 x 0.20) (E101)	\$1.40
04/20/23	INTERNAL PHOTOCOPIES BR ANN ARBOR LLC (5.00 x 0.20) (E101)	\$1.00
04/20/23	MOTION FEES - Vendor: Julianna Wostyn (1.00 x 100.00) (615)	\$100.00
04/25/23	INTERNAL PHOTOCOPIES br ann arbor (3.00 x 0.20) (E101)	\$0.60
04/25/23	INTERNAL PHOTOCOPIES br (1.00 x 0.20) (E101)	\$0.20
04/25/23	INTERNAL PHOTOCOPIES BLACK ROCK (1.00 x 0.20) (E101)	\$0.20
04/26/23	INTERNAL PHOTOCOPIES br (1.00 x 0.20) (E101)	\$0.20
04/26/23	INTERNAL PHOTOCOPIES br (1.00 x 0.20) (E101)	\$0.20
04/27/23	INTERNAL PHOTOCOPIES BR ANN ARBOR (1.00 x 0.20) (E101)	\$0.20
04/27/23	INTERNAL PHOTOCOPIES BR ANN ARBOR (1.00 x 0.20) (E101)	\$0.20
04/27/23	INTERNAL PHOTOCOPIES br (2.00 x 0.20) (E101)	\$0.40

EXPENSE SUMMARY:

E101	COPYING	13.00
	INTERNAL PHOTOCOPIES	51.60
	MOTION FEES	100.00
	TOTAL EXPENSES ADVANCED	\$164.60
	TOTAL CURRENT BILL	<u>\$8,610.60</u>

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IRS # 38-1863919

Pittsfield Charter Township
Warsha Kulkarni
Dept of Assessing
6201 W Michigan Ave
Ann Arbor, MI 48108

May 4, 2023
Invoice # 1471968
Client No. M1535
Matter No. 104469

RE: Michigan Tax Tribunal

INTERIM

Services Rendered:

CURRENT BILLING SUMMARY THROUGH APRIL 30, 2023

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Expenses Advanced	\$164.60
CURRENT BILL DUE	\$8,610.60

PLEASE REMIT TO: SECRET, WARDLE, LYNCH,
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