



Solicitation for
Restructuring Legal Counsel

City of Detroit

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1. Firm Description

- a. Size**
- b. Principal Offices**
- c. Regional and/or Michigan offices and experience**

Plunkett Cooney is a full service transactional and litigation law firm based in southeast Michigan. The firm is headquartered in Bloomfield Hills, Michigan and maintains a major office in the Buhl Building in downtown Detroit.

The firm has regional offices in East Lansing, Flint, Grand Rapids, Kalamazoo, Marquette, Mt. Clemens and Petoskey. The firm also maintains offices in Columbus, Ohio and Indianapolis, Indiana.

Plunkett Cooney's most recent experience with a major municipal operations restructuring involved the emergency manager of the City of Pontiac. Details of our experience are outlined throughout this response. Plunkett Cooney also has extensive experience and expertise with restructuring debt under Chapter 11 proceedings in federal or bankruptcy courts. This includes representing clients with multi-million dollar interests.

Additionally, Plunkett Cooney is one of the state's most accomplished municipal law firms with extensive litigation and direct representation experience on behalf of cities, townships, villages and counties across Michigan. The firm has the distinction of serving as counsel to the Michigan Municipal League Liability and Property Pool since its inception in the early 1980s, and many of our attorneys are members of the Michigan Association of Municipal Attorneys (MAMA).

Plunkett Cooney was also recently selected by the Michigan Department of Treasury as one of the few law firms approved to assist local units of government requiring emergency financial management assistance.

2. Proposed Staffing

- a. Names and biographies of lead partner(s) and principal attorneys**
- b. Relevant experience**
- c. Connection to/involvement with the Michigan and Detroit communities**

Plunkett Cooney is pleased to propose partners Douglas C. Bernstein and Dennis G. Cowan to serve as legal services coordinators for the City of Detroit's restructuring effort.

Mr. Cowan, the former mayor of Royal Oak for 14 years, served as lead attorney for Plunkett Cooney's team of attorneys that represented the state-appointed emergency manager for the City of Pontiac. As part of this assignment, he coordinated numerous restructuring projects, including the first request under Michigan's Public Act 4 for a change in the city's collective bargaining agreement with the police/fire dispatch union under Section 19(k).

Below are some of the other assignments Mr. Cowan completed while assisting the City of Pontiac's emergency manager:

- Negotiating and assisting in the privatization of city's water/sewer plant
- Negotiating planning, zoning, code enforcement and related services contract,
- Providing the appropriate insurance and indemnification for the emergency manager
- Preparing hiring/firing orders and or contracts issued by the emergency manager
- Assisting in the development of a protocol for a third party audit of employee and retiree healthcare insurance coverage
- Negotiating a shared-services contract with Oakland County Sheriff's Department
- Assisting in the termination of elected officials' salary and benefits pursuant to Public Act 4
- Assisting in the negotiation of management letters to be executed by the emergency manager as requested by the city auditor
- Assisting in contract negotiations for new city auditors and request for specialized audits
- Assisting in the development of changes to retiree health coverages by the city
- Assisting in healthcare benefits contract negotiations for active employees and retirees
- Developing new city ordinances and ordinance amendments
- Assisting the emergency manager in day-to-day operations of the city
- Reviewing MSHDA, HUD and other state and federal agency contracts with respect to expenditure of funds and city obligations
- Reporting to the State of Michigan, as was required under Public Act 72 and Public Act 4

In addition to Mr. Cowan, Plunkett Cooney is proposing Douglas C. Bernstein to assist the City of Detroit in its restructuring endeavors. Mr. Bernstein, the firm's Banking, Bankruptcy & Creditors' Rights Practice Group Leader, is considered an expert in municipal Chapter 9 procedures.

Mr. Bernstein was among a select group of professionals requested by the Michigan Department of Treasury to present at its Emergency Financial Manager Training Program at Michigan State University in East Lansing, Michigan.

Since that time, Mr. Bernstein has been a sought after speaker on the emergency manager issue. He recently served as a panelist by Michigan State University and the Michigan Chapter of the Turnaround Management Association on Bankruptcy - Chapter 9 at their jointly sponsored conference in Lansing, titled: "Best Practices in Local Government Fiscal Management." The Federal Bar Association, Eastern District of Michigan-Bankruptcy Committee also contacted him to be a presenter at the organization's seminar "Between a Rock & a Hard Place -- Municipal Entities in Distress" held in Southfield, Michigan.

Mr. Bernstein has over 30 years of experience as a creditors' rights and Chapter 11 attorney. He has represented supplier creditors in the General Motors and Chrysler bankruptcies in excess of \$10 million and in several out-of-court restructurings. He also represented a client in the RG Steel bankruptcy in Delaware to protect the client's property rights.

In addition, Plunkett Cooney will use as a consultant to the firm of counsel attorney Edward J. Plawecki to assist with this assignment. A former municipal judge, in-house corporate counsel and private practitioner, Mr. Plawecki brings a unique blend of experience and expertise to each of his engagements.

With respect to our community involvement in Detroit and the surrounding metropolitan communities, our attorneys and staff are active within the legal and business sectors, and they support numerous nonprofit organizations and community groups in and around the city. In this regard, Plunkett Cooney is celebrating its 100th Anniversary this year and since its formation in 1913, the firm has maintained a significant office presence within the City of Detroit. The firm has also had the privilege of serving the City of Detroit as outside legal counsel in numerous matters over the years, and the city remains one of our valued clients today.

While an extensive summary of our community involvement is provided on the firm's web site, www.plunkettcooney.com, we would like to point out a few of our long-standing relationships, which include:

- Detroit Regional Chamber
- Detroit Economic Club
- New Detroit
- International Visitors Council of Metropolitan Detroit
- Michigan Minority Supplier Development Council

- 3. Experience in large and complex restructuring (noting debtor/creditor representation)**
 - a. In court (Chapter 9 and 11)**
 - b. Out of court**
 - c. To the extent not above, processes with significant employment issues and/or pension, Other Post-Employment Benefits (OPEB) or similar obligations**
 - d. Awards and accolades**

While the state's emergency manager law provides an avenue for large and complex restructuring on behalf of troubled municipalities, a restructuring of this size has not been performed by any law firm in the nation's history.

However, Plunkett Cooney has extensive background representing clients in Chapter 11 filings, having participated in all aspects of its proceedings, and is one

of the few firms to actually advise emergency financial managers tasked with turning around the financial position of numerous municipalities.

Furthermore, while no municipality has filed Chapter 9 in the history of the state of Michigan, Mr. Bernstein is a recognized expert on the topic and has been quoted in national publications regarding the matter.

Plunkett Cooney represents numerous private-sector clients in all types and stages of bankruptcy cases, beginning with pre-bankruptcy workout efforts and continuing with the many services required during the bankruptcy process. The firm also has extensive experience with recovery and monitoring activities after bankruptcy cases have closed.

By way of example, our attorneys have handled the following matters that involved major restructurings:

- On behalf the debtor's secured bank lender, negotiated the terms of an operating Chapter 11 reorganization plan for Michigan's oldest truss manufacturer with annual revenues of \$5 million
- On behalf of a Chapter 11 automotive plastics manufacturer, negotiated the terms of multi-million dollar secured debtor-in-possession financing from an automotive original equipment manufacturer
- Represented creditors with multi-million dollar claims in the General Motors, Delphi, Visteon and Greektown Casino bankruptcy cases
- On behalf of secured lenders, successfully defended against restructuring of secured loans in contested Chapter 11 bankruptcy confirmation hearings, including a \$32 million loan secured by a major Detroit office building
- Represented national and community banks in numerous loan workout, deed in lieu and foreclosure situations involving apartment buildings, and manufacturing businesses partially built subdivisions and condominium developments
- Represented Tier 2 suppliers in the GM and Chrysler bankruptcy cases, obtaining early payment of pre-petition debt and continuing supply contracts for clients
- Represented a bank in a workout matter involving defaults on an existing \$18 million construction loan, transitioning to a loan to an operating senior living community with multiple levels of care
- Represented national and community banks in credit exits leading to payment in full
- Represented the Chippewa Tribe in \$170 million litigation involving Greektown Casino; currently representing the Tribe in a \$73 million lawsuit
- Represented Tier 2 auto suppliers and obtained complete and early payment of pre-petition debt in several Tier 1 supplier bankruptcies
- Represented privately-held multinational business in the negotiation and documentation of \$300 million syndicated line of credit
- Successfully negotiated resolution of multiple, complex construction lien foreclosure actions on behalf of banks and other mortgage lenders

- Successfully negotiated dismissal and favorable settlements of preference lawsuits for secured and unsecured creditors (landlords, attorneys, automotive suppliers, banks, private lenders) in regional and national bankruptcy cases

In addition to its work on behalf of financial institutions, Plunkett Cooney represents numerous other parties in bankruptcy, insolvency and collection proceedings. Our attorneys represent creditors, including individuals, corporations, partnerships, title insurers, taxing authorities, creditor committees, trustees and other entities nationally.

Plunkett Cooney's attorneys also have extensive experience working with private and public sector employers with significant employment issues and/or pension matters, as well as other Post-Employment Benefits (OPEB) and similar obligations.

In the event that specialized expertise is required relative to pension matters, employee benefits and related litigation, Plunkett Cooney will work with the attorneys of Stevenson Keppelman, which is a law firm considered to be the local experts for such issues.

A law firm specializing in pensions and employee benefits since its founding in 1987, Stevenson Keppelman Associates would provide legal services in coordination with Plunkett Cooney under the City of Detroit Law Department request for restructuring legal counsel as described below.

The lead shareholders for this project would be Robert Stevenson, Andrew Stumpff and Nancy Keppelman. Stevenson Keppelman Associates has already been approached by Ed Keelean of the City of Detroit Law Department for assistance in handling a pension lawsuit.

Among the firm's lawyers are several recognized as national authorities in pensions and employee benefits law. Shareholders Robert Stevenson and Nancy Keppelman are long-recognized Michigan employee benefits practitioners, both of whom are Fellows of the American College of Employee Benefits Counsel. Shareholder Andrew Stumpff is also a Fellow of the American College of Employee Benefits Counsel, teaches employee benefits law at the University of Michigan Law School and University of Alabama Law School, and is the author of a law school casebook on the subject. Attorney Deborah Thompson is also a Fellow of the American College of Employee Benefits Counsel. A number of our attorneys, including Mr. Stevenson, Ms. Keppelman, Mr. Stumpff and Ms. Thompson, are recognized for employee benefits expertise by Chambers, Super Lawyers, and Best Lawyers in America.

Stevenson Keppelman Associates would expect to provide assistance to Plunkett Cooney in the following specific functional areas of municipal management:

- Retiree and active employee healthcare plan design, including funding of retiree healthcare and negotiating contracts for administration of healthcare benefits
- Life and disability plan management
- Pension Plans management, including financing, investments, investment advisory contracts and custodial agreements, as well as administration of payments
- Application of Open Meetings Act to pension boards or pension and welfare benefits meetings
- Interaction of Michigan Constitutional provisions, PERA, Act 314, and other Michigan laws to pension and benefits restructuring

Like Plunkett Cooney, the Stevenson Keppelman firm has extensive experience assisting clients undergoing the restructuring of operations. Their specific experience includes:

- Representing Sharon Steel in its bankruptcy
- Advising on financing and “de-risking” defined benefit pension plans for large manufacturing companies undergoing restructuring
- Advising the first emergency manager for the City of Pontiac on restructuring pension financing and funding retiree medical benefits through Pontiac’s VEBA (a trust through which retiree medical benefits are funded)
- Advising a large hospital in financial difficulty about restructuring pension debt
- Advising clients on accounting for and financing OPEB since 1992 or before
- Advising municipal clients about spinoffs to MERS for defined benefit plans
- Negotiating medical plan administrative contracts for governmental entities

4. Public Finance and Government/Authority Advisory Experience

- a. Municipal financings (issuer/obligor, underwriter, other)**
- b. Municipal infrastructure privatization/asset sales**
- c. Other**

Plunkett Cooney has worked with communities in assisting in the evaluating and restructuring of debt obligations, including bonds and refundings. The firm has worked with existing bond counsel, or joined with special bond counsel, in developing strategies on specific projects. Our attorneys are prepared to work with the City of Detroit and its bond counsel in the best method to achieve the city’s financial objectives.

Plunkett Cooney has extensive experience working with local governmental entities seeking to address significant financial issues and has successfully implemented strategies for shared services, privatization and other restructuring plans to achieve cost savings. The various concepts and strategies for shared services and restructuring include:

- Consolidation of Services
- Outsourcing/Privatization
- Federal/State/Private Grant Funding Options
- Creation of Municipal Authorities
- Creation of Public Safety Departments
- Municipal Bond Restructuring
- Risk Management/Litigation/Legal Restructuring
- Health Care and Fringe Benefit Restructuring
- Pension and Retirement Benefit Restructuring
- Purchasing/Procurement Restructuring

In the past, Plunkett Cooney has served as a consultant to the City of Detroit on alternative methods for providing police and fire services, including the possible consolidation of these services with other communities and/or the creation of an authority.

As previously mentioned, the firm most significant recent restructuring assignments focused on the City of Pontiac. This representation was extensive and involved numerous city departments and operations.

For example, the firm assisted with an asset transfer to the city's library, including the creation of a separate operations and functions structure for the library.

The firm also assisted the City of Pontiac with the sale of its multi-million dollar public water works and waste sewerage system to a private entity, providing the city with a much-needed cash infusion and restructuring personnel by providing them with employment opportunities with the system's new private-sector owner.

Additionally, Plunkett Cooney assisted Pontiac's emergency manager with the sizeable task of partnership with the Oakland County Sheriff's Department to consolidate community policing services (saving the city \$2.8 million annually), including dispatch services (with an annual cost savings of \$100,000).

Further efforts to improve efficiency and cost-effectiveness involved outsourcing the City of Pontiac's Information and Technology Department. Our attorneys also leveraged their experience in dealing with state and federal agencies such as MSHDA and HUD to realize further savings in these important areas of city housing services.

Plunkett Cooney's efforts to save the city money also extended into the area of zoning, planning, permitting and code enforcement with a successful effort to outsource these services to the design firm Wade Trim, Inc.

Beyond the experience gained in working with the City of Pontiac, attorneys from Plunkett Cooney's Governmental Law Group have worked alongside municipal officials for decades to address operational issues. Whether negotiating water rates on behalf of municipalities or crafting shared services agreements between communities, Plunkett Cooney has been at the forefront of proactive efforts to create more financially sustainable communities.

Other recent municipal restructuring efforts involved the following:

- The City of Algonac and the outsourcing of its police services to the St. Clair County Sheriff's Office. Similarly, on behalf of Pontiac, inter-governmental agreements were struck with Waterford Township to provide fire and rescue services and with Oakland County to assume the City's animal control service.
- The City of Flint relied on the firm's expertise by asking our attorneys to review the consolidation of the clerk/treasury department and restructuring alternatives for its grant department, including outsourcing.
- Plunkett Cooney consulted on, and ultimately, oversaw the merger of the City of Northville's fire services with the City of Plymouth.
- The City of Marine City requested Plunkett Cooney to consult with municipal officials on the privatization of its water and waste water treatment plant operations.

Recognizing that significant costs are involved when consolidating government operations, Plunkett Cooney attorneys have worked with municipal officials and representatives from the Michigan Department of Treasury to off-set the costs associated with the mergers. By coordinating the submission of multiple Competitive Grant Assistance Program (CGAP) applications (formerly EVIP Grant), our attorneys have helped these communities receive grant funding to accomplish the restructuring of public services.

- Through the efforts of Plunkett Cooney attorneys, the cities of Inkster, Lincoln Park, Hazel Park and Eastpointe were granted funding through the CGAP to assist in the restructuring of their public safety departments. These efforts will collectively save the cities over \$5.6 million annually.
- The City of Hamtramck received CGAP funding to consolidate its police and fire dispatch services, which saves Hamtramck \$700,000 annually.

- When the City of Highland Park needed to consolidate its police and fire dispatch services, our attorneys submitted the CGAP application that will ultimately save the city \$700,000 annually.
- Grant funding via the CGAP also applies to school districts and the courts. In conjunction with the City of Ecorse and Ecorse Public Schools, Plunkett Cooney attorneys assisted in the city receiving money to consolidate services between the city and the school district to create a single recreation program. This merger will save the entities \$130,000.
- After assisting with the merger of the 25th and 26th District Courts in Lincoln Park and Ecorse, respectively, Plunkett Cooney coordinated the CGAP submission to allow the courts to combine particular technical products and services to increase efficiencies. As a result, the courts save \$710,000 annually.

5. Other relevant Practice Areas

- a. Labor and employee relations, including union contract negotiations**
- b. Employee benefits with emphasis on healthcare**
- c. Retiree pension and OPEB**

As one of the Midwest's leading law firms serving the public sector, Plunkett Cooney has extensive experience representing municipalities directly or through their insurance carriers in the areas of labor and employment relations, including union contract negotiations. This work also includes assisting emergency managers with the difficult task of setting municipalities on more sustainable financial courses.

For example, inherent in many of the City of Pontiac's necessary structural changes were behind-the-scenes negotiations with the city's unions. During the course of Plunkett Cooney's involvement with the city, our attorneys engaged in labor contract negotiations with eight separate bargaining units.

These types of efforts include a myriad of legal issues, including terms and conditions of employment, concessions, modifications to healthcare coverage, retirement plans, the dissolution of bargaining units, subcontracting and privatization, civil service counsel and advice, layoffs and new collective bargaining agreements.

Plunkett Cooney's labor and employment attorneys negotiated public sector contracts with public safety officers, command staff, department of public works employees, food services workers, library staff members and many other employee groups to arrive at reasonable agreements. Many of these contracts are multi-year agreements that successfully obtained near-term concessions and future employee considerations that protect the employer's long-term fiscal viability.

The firm's legal services extended beyond collective bargaining to include union representational campaigns and elections, unfair labor practice disputes, grievance proceedings, strikes, arbitrations, and wage and hour matters.

Plunkett Cooney also provides its clients with comprehensive employment law services, including litigation and human resources consulting. Our attorneys have had the privilege of assisting numerous municipalities, including the City of Detroit, with human resources matters and have successfully defended employment actions brought against them in state and federal court.

Our attorneys understand the intricacies of state and federal employment law, including compliance with the Americans with Disabilities Act (ADA), Family and Medical Leave Act (FMLA) and workplace health and safety regulations. They assist clients with maintaining appropriate workforce staffing levels and have extensive experience with issues related to the Employee Retirement Income Security Act (ERISA), Consolidated Omnibus Budget Reconciliation Act (COBRA), Fair Credit Reporting Act (FCRA) and Health Insurance Portability and Accountability (HIPAA), among many others.

As with any municipality, there remain day-to-day issues that need to be addressed. Our municipal attorneys are routinely called upon to issue legal opinions regarding the Open Meetings Act, and they frequently serve as Freedom of Information Act officers for their client communities. When Open Meetings Act and FOIA issues progress to litigation, our attorneys appear in court on behalf of their clients to advocate their positions and to protect their interests.

Through its efforts on behalf of the City of Pontiac and numerous other non-distressed municipal clients, Plunkett Cooney provides depth of expertise and personnel in these areas of practice that allows the firm to quickly and cost-effectively assist Michigan communities.

With respect to healthcare benefits, Plunkett Cooney attorneys negotiated an advantageous healthcare benefits contract for active employees and retirees at the direction of the emergency manager. Through this process, our attorneys helped save the City of Pontiac approximately \$1 million by developing third-party employee and retiree healthcare insurance audit protocols. Additional contract negotiations involving the healthcare benefits of active employees and retirees resulted in significant cost savings and structural changes in coverage.

Pursuant to then Public Act 4, and at the direction of the city's emergency manager, our attorneys also worked to restructure the salary and benefits of Pontiac's elected officials.

In addition to these key areas of expertise, the firm provides emergency managers with expertise in the areas of environmental law, public entity asset sales and the various other state laws governing home rule, transfers of power and inter-governmental agreements as outlined in the solicitation.

Plunkett Cooney's municipal practice also includes environmental regulatory and litigation services. Our attorneys work with municipalities to resolve water way, hazardous materials, ground contamination and clean air issues. A key aspect of the firm's environmental practice involves Brownfield redevelopment.

When environmental regulatory issues and litigation arise, our attorneys represent their clients before state and federal boards and in court. These often complex, protracted and expensive disputes require technical expertise, access to qualified experts who can provide supporting testimony and familiarity with sometimes intertwining aspects of state and federal law to mitigate exposure.

Plunkett Cooney's attorneys also have experience dealing with inter-local public agency agreements, and in particular, the Urban Cooperative Act of 1967 (PA 7) and Act 425 agreements.

Regarding PA 7, Plunkett Cooney has advised clients on the standards for filing these types of agreements and on allocating certain taxes or payments in lieu of taxes received from Tax Increment Financing (TIF) districts to be re-invested in designated properties/developments.

Our attorneys have been involved in development agreements between municipalities for a variety of purposes, including Act 425 agreements for water and sewer services. In one particular case, Plunkett Cooney helped resolve a nearly 18-year dispute between a township and a city by drafting a mutually beneficial Act 425 agreement.

Stevenson Keppelman Associates has advised many Michigan municipalities and other government employers on the establishment, maintenance and ongoing legal compliance of retirement plans. The firm has extensive experience with the complex tax and Michigan state law requirements that apply to Michigan municipalities. In fact, their attorneys are frequently requested to write and present on the subject.

Stevenson Keppelman Associates have worked on public retirement cases since the 1970s. Regarding the operation of Michigan retirement systems, the firm has handled almost every aspect of Michigan public pensions and employee benefits, including:

- Special pension financing issues, actuarial funding options and rules, and resolution of funding concerns of participants, boards, and governmental sponsors.
- Drafting and funding of VEBA's or other retiree medical devices. ("The BNA Tax Management Portfolio on VEBA's" and the first-ever Michigan governmental VEBA's book were written by two of its attorneys)
- Legally appropriate utilization of excess pension funds to pay retiree medical insurance (through Code Section 420 and Michigan P.A. 28.)

- Early retirement incentive programs, including age discrimination compliance.
- Compliance with the anti-cutback rule of Article 9, Section 24 of the MI Constitution.
- All aspects of P.A. 314 compliance, including routine to very complex investment issues (we recently provided a legal opinion in a major Michigan governmental investment transaction)
- Maintenance of federal tax qualification in the normal course, rescue of federal tax-qualification under IRS remedial programs
- Qualification of pick-up (pre-tax employee contribution) features
- Agreements and transactions with various investment fiduciaries and providers. (No one does this better than we; our attorneys have handled among the most sophisticated and largest retirement plan investment transactions, not just in Michigan, but internationally) .
- Evaluation of fiduciary liability issues and fiduciary liability insurance
- Interplay of pensions, disability benefits, and workers compensation benefits
- Design and drafting retiree medical plans, including compliance with PPACA and other federal and state laws
- Interplay of retirement plan operations with collective bargaining (PERA), and further coordination with the Michigan Constitution
- Service transfers under the Reciprocal Retirement Act

6. Demonstration of no conflicts and/or discussion of required releases

The City of Detroit is a current client of Plunkett Cooney, and as such, we are not aware of any conflicts which would prevent us from providing restructuring legal counsel.

Stevenson Keppelman Associates has no known conflicts to undertake this representation. Their firm does represent Blue Cross Blue Shield of Michigan with respect to its own retirement plans (and not with respect to the provision of services by BCBSM to its clients). They have obtained conflict waivers to negotiate administrative services agreements on behalf of other clients with BCBSM.

7. Proposed fee structure

We understand that controlling legal costs is a major challenge and goal for many of our clients. It is our goal at Plunkett Cooney to be your partner, not only by providing outstanding legal counsel, but by working with you to control legal costs.

The firm utilizes ABA Uniform Task Based Billing codes for all time entry, and our attorneys provide their clients with detailed descriptions of billable activities each month. The firm's standard billing unit is based upon 0.1 hour increments, and the standard billing cycle is 30 days.

We are comfortable providing time estimates and budgets for specific assignments, when possible. Our attorneys are happy to discuss with city officials the scope of services necessary to address specific legal issues.

Plunkett Cooney will provide the City of Detroit with restructuring legal counsel for the competitive hourly rates of \$275 for partners, \$225 for senior attorneys, \$175 for associates and \$110 for paralegals.

Deliverables

Plunkett Cooney has reviewed and understands the time tables as outlined as "deliverables" in the Request for Proposal. The firm is prepared to provide time tables for completion of its due diligence after review of all materials, contracts and agreements as identified by the City and its financial advisors, as well as strategies for negotiating with stakeholders and developing a final recommendation for the City.

Closing Statement

Should you have any questions about Plunkett Cooney's legal services proposal or should you require any additional information, feel free to contact **Douglas C. Bernstein** at (248) 901-4091; dbernstein@plunkettcooney.com or **Dennis G. Cowan** at (248) 901-4029; dcowan@plunkttcooney.com.

Thank you for this opportunity to submit our firm's qualifications. We look forward to the opportunity to the continuing to serve the City of Detroit as restructuring legal counsel.