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JUL 15 2026

Hallahan & Associates, P.C.

Attorneys at Law

1750 S. Telegraph Road, Suite 202
Bloomfield Hills, Michigan 48302-0179
(248) 731-3089

CITY OF GROSSE POINTE WOODS
CLERK'S DEPARTMENT

City of Grosse Pointe Woods
c/o WCA Assessing
38110 Executive Drive
Westland, MI 48185

SUMMARY OF PROFESSIONAL SERVICES

Dates Involved: June 1-30, 2026

Invoice Number: 24217

Timekeeper Summary:

Name	Hours	Rate	Fees
Laura M. Hallahan	1.80	\$211.28	\$ 380.30
Seth A. O'Loughlin	12.40	\$211.28	\$ 2,619.87
Kelsea M. Melcher	1.90	\$211.28	\$ 401.43
Total	16.10		\$ 3,401.60

Expenses: \$ 0.00

Amount of This Invoice:

\$ 3,401.60

Previous Balance

\$ 2,239.56

Amount Due:

\$ 5,641.16

pd 6/18/26

75767

101-266-801,300
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Hallahan & Associates, P.C.

Attorneys at Law
1750 S. Telegraph Road, Suite 202
Bloomfield Hills, Michigan 48302-0179
(248) 731-3089

Email

July 1, 2026

City of Grosse Pointe Woods
c/o WCA Assessing
Aaron P. Powers, MMAO, Managing Director
38110 Executive
Westland, MI 48185

Please include Invoice No.
with your payment

Invoice No. 24217

\$5,641.16

Professional services rendered through June 30, 2026

		Hours	Amount
<u>DRSN Real Estate GP LLC - 18-000573</u>			
06/01/26	KMM Prepare for oral argument; research regarding Petitioner's claims; in-firm discussion with S. O'Loughlin regarding Petitioner's claims.	1.30	274.66
06/02/26	SAO Prepare for oral argument; review all briefs and go over preparation materials, read relevant case law and supplement with notes; communicate with L. Hallahan.	2.40	507.07
	KMM In-firm discussion with S. O'Loughlin regarding Petitioner's claims and oral argument.	0.40	84.51
	LMH Communicate with L. Hallahan regarding oral argument.	0.40	84.51
06/03/26	SAO Travel to and attend oral argument before Michigan Court of Appeals; return to office; communicate with L. Hallahan.	6.90	1,457.83
06/16/26	SAO Received and reviewed Court of appeals decision and discuss in firm.	0.50	105.64
	KMM Received and reviewed Court of Appeals Opinion.	0.20	42.26
	LMH Received and reviewed Court of appeals decision and discuss in firm.	0.50	105.64
06/17/26	LMH Review/analyze Opinion; research.	0.40	84.51
06/22/26	SAO In depth review of COA opinion and cited case law to determine viability of appeals.	2.10	443.69
06/23/26	SAO Telephone call with client regarding Court of Appeals decision.	0.20	42.26
	LMH Telephone call with client regarding Court of Appeals decision.	0.20	42.26
Subtotal:		15.50	3,274.84
<u>DRSN Real Estate GP LLC - 21-001599</u>			
06/03/26	LMH Communicate with Seth O'Loughlin regarding oral argument.	0.30	63.38
Subtotal:		0.30	63.38
<u>DRSN Real Estate GP LLC - 22-001222</u>			
06/12/26	SAO Review answer to motion to amend; check docket to confirm timeline of filing fee issue and resolution to determine if anything else needs to be supplemented; finalize response to motion to amend, efile with Tribunal and serve on Petitioner.	0.30	63.38
Subtotal:		0.30	63.38
Professional services rendered		16.10	\$3,401.60

Timekeeper Summary

Name	Hours	Rate
Laura M. Hallahan	1.80	211.28

Name		Hours	Rate
Kelsea M. Melcher		1.90	211.28
Seth A. O'Loughlin		12.40	211.28
			Amount
Previous balance			\$2,239.56
AMOUNT DUE			<u>\$5,641.16</u>

RECEIVED

AUG 05 2026

CITY OF GROSSE POINTE WOODS
CLERK'S DEPARTMENT

Hallahan & Associates, P.C.
Attorneys at Law
1750 S. Telegraph Road, Suite 202
Bloomfield Hills, Michigan 48302-0179
(248) 731-3089

City of Grosse Pointe Woods
c/o WCA Assessing
38110 Executive Drive
Westland, MI 48185

SUMMARY OF PROFESSIONAL SERVICES

Dates Involved: **July 1-31, 2026**

Invoice Number: 24307

Timekeeper Summary:

Name	Hours	Rate	Fees
Laura M. Hallahan	10.00	\$211.28	\$ 2,112.80
Seth A. O'Loughlin	50.60	\$211.28	\$10,690.77
Kelsea M. Melcher	14.10	\$211.28	\$ 2,979.05
Total	16.10		\$15,782.62

Expenses: \$ 386.25

Amount of This Invoice: \$16,168.87

Previous Balance \$ 3,401.60

Amount Due: \$19,570.47

101-286-801,300

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Hallahan & Associates, P.C.

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1750 S. Telegraph Road, Suite 202
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(248) 731-3089

Email

August 3, 2026

City of Grosse Pointe Woods
c/o WCA Assessing
Aaron P. Powers, MMAO, Managing Director
38110 Executive
Westland, MI 48185

Please include Invoice No.
with your payment

Invoice No. 24307

\$19,570.47

Professional services rendered through July 31, 2026

		Hours	Amount
<u>DRSN Real Estate GP LLC - 17-001117</u>			
07/17/26	SAO	Continue working on Supreme Court application; draft facts section and continue working on argument sections.	4.60 971.89
	LMH	Communicate with Seth O'Loughlin; research for Supreme Court application.	2.10 443.69
07/18/26	SAO	Continue drafting Supreme Court application brief, complete argument section as to federally subsidized property and work on uniformity issue.	4.40 929.63
Subtotal:		11.10	2,345.21
<u>DRSN Real Estate GP LLC - 18-000573</u>			
07/14/26	SAO	Communicate in firm regarding supreme court application; block off writing time; review relevant case law and begin to format argument for appeal.	3.80 802.86
07/15/26	SAO	Review relevant case law, assemble materials, draft argument section 2 and begin argument section 1.	7.20 1,521.22
	KMM	Research regarding whether intangibles need to be accounted for in property valuation.	3.00 633.84
07/16/26	SAO	Continue drafting supreme court application brief; complete argument section 2 and begin work on section 3.	7.00 1,478.96
07/19/26	SAO	Review, edit, and supplement complete brief draft to hone arguments.	1.20 253.54
07/20/26	SAO	Continue drafting Supreme Court application; finish all argument sections, edit, refine, and supplement as necessary.	6.30 1,331.06
07/21/26	SAO	Continue drafting court of appeals brief; draft introduction, conclusion and other misc sections; discuss brief with K. Melcher; refine argument sections; work on citations and begin formatting.	8.10 1,711.37
07/22/26	SAO	Complete brief draft including all subsections, headings, proof of service, citations, etc; format.	4.60 971.89
07/25/26	SAO	Review, edit, supplement, and refine supreme court application; work on appendix.	1.80 380.30
07/26/26	SAO	Prepare appendix for Supreme Court brief, continue editing and discuss filing timeline.	0.70 147.90
07/27/26	KMM	Review and revise Supreme Court application; in-firm discussion with S. O'Loughlin regarding Supreme Court application.	3.80 802.86
	SAO	Review edit and supplement newest brief draft and review appendix.	0.90 190.15
07/28/26	KMM	Review and revise Supreme Court application; prepare Appendix; in-firm discussion with S. O'Loughlin regarding application; finalized, filed, and served Supreme Court application and accompanying appendix.	3.50 739.48
Subtotal:		51.90	10,965.43

		Hours	Amount
<u>DRSN Real Estate GP LLC - 21-001599</u>			
07/11/26	LMH	1.10	232.41
07/13/26	LMH	3.00	633.84
07/21/26	KMM	3.80	802.86
07/22/26	LMH	2.10	443.69
07/24/26	LMH	1.70	359.18
Subtotal:		11.70	2,471.98
Professional services rendered		74.70	\$15,782.62

Timekeeper Summary		Hours	Rate
Name			
Laura M. Hallahan		10.00	211.28
Kelsea M. Melcher		14.10	211.28
Seth A. O'Loughlin		50.60	211.28

Expenses/Costs:

<u>DRSN Real Estate GP LLC - 18-000573</u>		
07/28/26	Filing fee - efiled, Supreme Court application for leave to appeal from Court of Appeals.	386.25
Subtotal:		386.25
Total additional charges		\$386.25
Total amount of this bill		\$16,168.87
Previous balance		\$5,641.16
Accounts receivable transactions		
7/15/2026	Payment received. Check No. 75767.	(\$2,239.56)
Total payments and adjustments		(\$2,239.56)
AMOUNT DUE		\$19,570.47

Current	30 Days	60 Days	90 Days	120 Days
16,168.87	3,401.60	0.00	0.00	0.00