

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

-----X
In re : Chapter 9
: :
CITY OF DETROIT, MICHIGAN, : Case No. 13-53846
: :
Debtor. : Hon. Steven W. Rhodes
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: :
-----X

**REPLY TO RESPONSE OF WILMINGTON
TRUST, NATIONAL ASSOCIATION, TO NOTICE
OF AMENDED EXECUTORY CONTRACTS AND UNEXPIRED
LEASES TO BE REJECTED FILED BY THE CITY OF DETROIT**

The City of Detroit, Michigan (the "City") hereby submits this reply in accordance with the Contract Procedures Order (this "Rejection Reply") to the Response of Wilmington Trust, National Association ("Wilmington Trust"), to Notice of Amended Executory Contracts and Unexpired Leases to Be Rejected Filed by the City of Detroit (the "Wilmington Response") (Docket No. 7340).¹

1 The Contract Procedures Order (as defined below) provides that in order to "facilitate settlement discussions, the deadline to file a Rejection Objection or a Rejection Reply may be extended by written agreement of the contract counterparty and the City." See Schedule 1 to Contract Procedures Order, pp. 2-3. The City and Wilmington Trust had agreed to extend the deadline for the City to file this Rejection Reply to, and including, October 17, 2014.

Preliminary Statement

The Wilmington Response should be disregarded by the Court and the City's proposed rejection of the Service Contracts should be approved. *First*, the Wilmington Response – which eschews essentially all discussion related to its ostensible purpose (i.e., objecting to the proposed rejection of the Service Contracts) in favor of rehearsing its various objections to the City's plan of adjustment – completely fails to demonstrate that the City is not entitled to reject the Service Contracts pursuant to section 365 of the Bankruptcy Code. Wilmington Trust asserts no basis whatsoever, either legal or factual, demonstrating that the City's proposed rejection of the Service Contracts should not be approved. *Second*, to the extent that Wilmington Trust uses the Wilmington Response to seek affirmative relief from the Court, the Wilmington Response is procedurally improper and such relief should be denied. *Third*, the Wilmington Response contains factual assertions regarding the Plan and the City's service of the Contract Rejection Notice that are simply incorrect and, thus, should be disregarded. Accordingly, the City's proposed rejection of the Service Contracts in accordance with Section II.D.6 of the Plan should be approved pursuant to section 365 of the Bankruptcy Code.

BACKGROUND

1. On August 4, 2014, the Bankruptcy Court entered an order establishing, among other things, procedures for the rejection of Executory Contracts or Unexpired Leases to which the City is a party (Docket No. 6512) (the "Contract Procedures Order"). The Contract Procedures Order also establishes procedures governing a non-debtor counterparty's right to object to any proposed assumption or rejection of an Executory Contract or Unexpired Lease. On August 20, 2014, the City of Detroit (the "City") filed the Sixth Amended Plan for the Adjustment of Debts of the City of Detroit (Docket No. 6908) (the "Sixth Amended Plan"). On September 16, 2014, the City filed the Seventh Amended Plan for the Adjustment of Debts of the City of Detroit (Docket No. 7502) (as it may be further amended, supplemented or modified, the "Plan").²

2. Exhibit II.D.6 to the Plan (the "Contract Rejection Exhibit") identifies certain Executory Contracts and Unexpired Leases to which the City is party. Pursuant to Section II.D.6 of the Plan, any Executory Contract or Unexpired Lease listed on the Contract Rejection Exhibit shall be deemed rejected by the City pursuant to section 365 of the Bankruptcy Code. Included among these contracts are: (a) the GRS Service Contract 2005, dated May 25, 2005, by and between the

² Capitalized terms not otherwise defined herein have the meanings given to them in the Plan.

City and the Detroit General Retirement System Service Corporation; (b) the PFRS Service Contract 2005, dated May 25, 2005, by and between the City and the Detroit Police and Fire Retirement System Service Corporation; (c) the GRS Service Contract 2006, dated June 7, 2006, by and between the City and the Detroit General Retirement System Service Corporation; and (d) the PFRS Service Contract 2006, dated June 7, 2006, by and between the City and the Detroit Police and Fire Retirement System Service Corporation (collectively, and as each of the foregoing may have been subsequently amended, restated, supplemented or otherwise modified, together with all ancillary and related instruments, the "Service Contracts").³

3. The Service Contracts were first listed on the Contract Rejection Exhibit, as it was filed with the Sixth Amended Plan. The Sixth Amended Plan, including the Contract Rejection Exhibit, was served on counsel to Wilmington Trust. See Certificate of Service, dated August 25, 2014 (Docket No.

³ Although the City has included the Service Contracts on Exhibit II.D.6 to the Plan, out of an abundance of caution, neither the fact of such inclusion nor the filing of this Rejection Response (which addresses the relevant standards for rejection of executory contracts) should be deemed an admission or concession by the City that the Service Contracts are in fact executory, and the City does not admit or concede such proposition. See Plan at Section II.D.6 ("Listing a contract or lease on Exhibit II.D.6 shall not constitute an admission by the City that such contract or lease is an Executory Contract or Unexpired Lease or that the City has any liability thereunder.").

7056). The City also served Wilmington Trust and counsel to Wilmington Trust with a Rejection Notice (as defined in, and pursuant to, the Contract Procedures Order) that identified the Service Contracts to be rejected and, among other things, the procedures to object to such rejection. See Certificate of Service, dated August 29, 2014 (Docket No. 7203).

4. On September 8, 2014, Wilmington Trust filed the Wilmington Response, (a) ostensibly objecting to the proposed rejection of the Service Contracts, (b) seeking to condition the City's rejection of the Service Contracts on various actions to be taken by the City and (c) requesting affirmative relief in connection therewith.

ARGUMENT

I. The Wilmington Response Ignores the Legal Standards Governing Rejection of Executory Contracts

5. The Wilmington Response should be disregarded – and the City's proposed rejection of the Service Contracts approved – because Wilmington Trust has offered no legal or factual argument whatsoever related to the standards governing a debtor's rejection of executory contracts generally or the rejection of the Service Contracts specifically. In lieu of such argument, Wilmington Trust offers procedurally improper requests that the Court condition the City's rejection of the Service Contracts upon the City's satisfaction of requirements that are both

arbitrarily concocted by Wilmington Trust and foreign to the Bankruptcy Code.

For example, Wilmington Trust demands that:

[T]he City should provide notice of any post-Effective Date obligations duties the City plans to assert remain outstanding.... [T]o the extent that post-Effective Date obligations are to be provided by [Wilmington Trust] to the City ... the City must affirmatively acknowledge its obligations to the Contract Administrator. The City must also disclose and represent that ... fees, costs, and other monetary obligations will be fulfilled by the City.

Wilmington Response at 5.

6. The Wilmington Response moreover contains other demands that (a) previously were raised in Wilmington Trust's objections to Plan confirmation and (b) are wholly unrelated to the City's proposed rejection of the Service Contracts. For example, the Wilmington Response insists that:

[t]he Disputed COPs Claim Reserve should be properly established and funded.... [B]y failing to establish an accurate and fully funded disputed claims reserve, the City is in effect attempting to circumvent the claims allowance process.... This is impermissible ... and should be resolved before the Service Contracts can be deemed rejected.

Wilmington Response at 6-7.⁴ Wilmington Trust cites to no legal standard or authority that would support the Court's imposition of any of the foregoing

⁴ See also Wilmington Response at 5 n.5 (incorporating arguments raised in Wilmington Trust's pretrial brief). For example, in its pretrial brief, Wilmington Trust argues, just as it does in the Wilmington Response, that the Plan cannot be confirmed because (a) the Disputed COP Claims Reserve

conditions that Wilmington Trust alleges should limit the City's ability to reject the Service Contracts, presumably because no such standards or authority exist. Indeed, the Wilmington Response cites to no legal standard governing the rejection of executory contracts *whatsoever*. Because (a) Wilmington Trust offers no argument that the City has not satisfied the requirements for rejection of an executory contract under section 365 of the Bankruptcy Code and (b) as demonstrated in the following section, the City has, in fact, satisfied that standard, the Wilmington Response should be overruled and the rejection of the Service Contracts approved.

II. The Wilmington Response is a Procedurally Improper Vehicle for Affirmative Relief

7. To the extent that Wilmington Trust seeks affirmative relief, the Wilmington Response is not a procedurally proper vehicle to seek such relief. Affirmative relief must be requested by motion, and reasonable notice and opportunity for hearing must be afforded to the City. See Fed. R. Bankr. P. 9014 (requiring the filing of a motion and opportunity for a hearing for contested

(continued...)

is not fully funded and (b) the City does not provide for the payment of Wilmington Trust's fees and expenses under the Service Contracts. See Joinder and Limited Pretrial Brief in Support of Objections of Wilmington Trust, National Association, Successor Contract Administrator (Docket No. 7147) ("Wilmington Pretrial Brief").

matters); see also Fed. R. Bankr. P. 6006(b) (noting that Rule 9014 of the Federal Rules of Bankruptcy Procedure is applicable to a proceeding by a party to an executory contract in a chapter 9 case in which the party is seeking the debtor to take action). Moreover, as conceded by Wilmington Trust (see footnote 3 above), many of the arguments raised in the Wilmington Response are already before this Court in connection with Plan confirmation and should not proceed on a parallel track that is separate and apart from the Plan confirmation hearing. See In re Holmes, 225 B.R. 789, 792-94 (Bankr. D. Colo. 1998) (holding that a creditor has an affirmative obligation to object to confirmation of a plan if such creditor believes the plan inadequately provides for its claim and the creditor must be prepared to offer evidence "*at the confirmation hearing*" and not in a separate "objection hearing" if the creditor is on notice that the issues will be addressed at the confirmation hearing) (emphasis added). Given that a large percentage of the Wilmington Response simply reiterates arguments found in the Wilmington Pretrial Brief, Wilmington Trust is well aware that the confirmation hearing is the proper forum to address the issues raised in the Wilmington Response.

8. Accordingly, to the extent that the Wilmington Response seeks affirmative relief within the context of the City's proposed rejection of the Service Contracts, such relief should be denied, and the Wilmington Response disregarded, as procedurally improper.

III. The City's Rejection of the Service Contracts Satisfies Section 365 of the Bankruptcy Code

9. The City's proposed rejection of the Service Contracts should be approved because such rejection satisfies the prevailing legal standards governing rejection of executory contracts. Section 365(a) of the Bankruptcy Code provides the statutory basis pursuant to which debtors may assume or reject executory contracts or unexpired leases, and states, in relevant part, that "[e]xcept as provided ... in subsections (b), (c), and (d) of this section, the [debtor], subject to the court's approval, may assume or reject any executory contract or unexpired lease of the debtor...." 11 U.S.C. § 365. Section 365 is incorporated into chapter 9 pursuant to section 901(a) of the Bankruptcy Code.

10. Courts routinely approve motions to assume or reject executory contracts or unexpired leases upon a showing that the debtor's decision to take such action is an exercise of sound business judgment. See Orion Pictures Corp. v. Showtime Networks, Inc. (In re Orion Pictures Corp.), 4 F.3d 1095, 1099 (2d Cir. 1993) (stating that section 365 of the Bankruptcy Code "permits the trustee or debtor-in-possession, subject to the approval of the bankruptcy court, to go through the inventory of executory contracts of the debtor and decide which ones it would be beneficial to adhere to and which ones it would be beneficial to reject"); In re JRT, Inc., 121 B.R. 314, 321 (Bankr. W.D. Mich. 1990) (utilizing the business judgment rule to determine whether a contract should be assumed or

rejected); In re McLouth Steel Corp., 20 B.R. 688, 692 (Bankr. E.D. Mich. 1982) ("In determining whether a certain contract should be assumed or rejected, the decision should rest on the business judgment of the debtor."); see also NLRB v. Bildisco & Bildisco, 465 U.S. 513, 523 (1984) (stating that the traditional standard applied by courts under section 365 is that of "business judgment").

11. Courts generally will not second-guess a debtor's business judgment concerning the assumption or rejection of an executory contract or unexpired lease. See In re Riodizio, Inc., 204 B.R. 417, 424 (Bankr. S.D.N.Y. 1997) ("[A] court will ordinarily defer to the business judgment of the debtor's management."); accord Phar-Mor, Inc. v. Strouss Bldg. Assocs., 204 B.R. 948, 951-52 (Bankr. N.D. Ohio 1997) ("Whether an executory contract is 'favorable' or 'unfavorable' is left to the sound business judgment of the debtor.... Courts should generally defer to a debtor's decision whether to reject an executory contract.").

12. The "business judgment" test is not a strict standard; it merely requires a showing that either assumption or rejection of the executory contract or unexpired lease will benefit the debtor. See, e.g., Westbury Real Estate Ventures, Inc. v. Bradlees, Inc. (In re Bradlees Stores, Inc.), 194 B.R. 555, 558 n.1 (Bankr. S.D.N.Y. 1996) ("In reviewing a debtor's decision to assume or reject an executory contract, the court must examine the contract and circumstances and

apply its best 'business judgment' to determine if the assumption or rejection would be beneficial or burdensome to the estate.").

13. The City has determined, in the reasonable exercise of its business judgment, that the Service Contracts – which relate solely to obligations being compromised and discharged pursuant to the Plan – provide no further benefit to, and can only burden, the City going forward. The reasonableness of this exercise of business judgment is uncontested – indeed, it is not even *addressed* – by the Wilmington Response. Accordingly, the City's decision to reject the Service Contracts satisfies the standards of section 365 of the Bankruptcy Code.

IV. The Wilmington Response Contains A Number Of Inaccurate Assertions

14. The Wilmington Response contains a number of assertions that are simply wrong. First, Wilmington Trust mischaracterizes certain terms of the Plan. It asserts that "[p]ursuant to Article II.D.8 of the Plan, the City seeks to unilaterally preserve the right to enforce the terms of (and obtain the benefits from) executory contracts it rejects." Wilmington Response at 4.

15. This assertion finds no support in, and is plainly refuted by, the plain language of the Plan. Article II.D.8 of the Plan provides

Pursuant to section 365(g) of the Bankruptcy Code, rejection of any Executory Contract or Unexpired Lease ... shall constitute a breach of such contract or lease and not a termination thereof, and all obligations owing to the City under such contract or lease **as of the date of such breach** shall remain owing to the City upon rejection....

[T]he City expressly reserves and does not waive any right to receive, or any continuing obligation of a non-City party to provide, warranties, indemnifications or continued maintenance obligations on goods **previously purchased, or services previously received, by the City** from non-City parties to rejected Executory Contracts or Unexpired Leases....

Plan Article II.D.8 (emphasis added).

16. Far from requiring that a counterparty to a rejected contract provide the City with new value on a continuing basis, this language unremarkably provides that the City does not waive obligations that are *already owing* to the City at the time of rejection. Contrary to Wilmington Trust's implication, the City does not seek to enforce any obligations under the Service Contracts that will not already be due and owing to the City after the contract rejection date. In any event, upon the rejection of the Service Contracts, the City will be entitled to whatever legal rights it has, if any, as a debtor party to a rejected contract.

17. Second, Wilmington Trust alleges that "counsel for the Service Corporations . . . was not served with the Rejection Notice . . . inconsistent with and in violation of the Contract Procedures Order." Wilmington Response, at 4 n.3. This allegation is demonstrably false. Under the Service Contracts, the law firm of Lewis Munday, P.C. is the party designated to receive notices on behalf of the Service Corporations. See Section 9.04 of the General Terms and Conditions to each Service Contract. The Certificate of Service for the Rejection Notice (Docket No. 7203) reflects that Lewis Munday, P.C. was served with three copies

of the Rejection Notice on August 25, 2014. See Exhibit A to Certificate of Service attached hereto as Exhibit A.⁵ Accordingly, the City's service of the Rejection Notice was proper and the rejection of the Service Contracts should be approved.

18. Third, although irrelevant to an objection ostensibly related to the rejection of the Service Contracts, Wilmington Trust's assertions regarding the Disputed COP Claims Reserve in the Plan are also incorrect. Wilmington Trust claims the Disputed COP Claims Reserve is "provided for without explanation of how and when the City will establish such Disputed COP Claims Reserve, if at all...." Wilmington Response, at 6. On the contrary, Section II.B.3.p.iii.B.1 of the Plan specifically establishes both the manner in which the City will establish the Disputed COP Claims Reserve and the date thereof:

On the Effective Date, the City shall establish the Disputed COP Claims Reserve. The Disputed COP Claims Reserve shall contain: (a) an Unsecured Pro Rata Share of New B Notes calculated as if such Disputed COP Claims were Allowed in an amount equal to the aggregate amount of unpaid principal and interest as of the Petition Date for the COPs not subject to the Plan COP Settlement (or such other amount as may be required by an order of the Bankruptcy Court) and (b) any distributions made on account of New B Notes held in the Disputed COP Claims Reserve.

⁵ Lewis Munday, P.C. also was served with three copies of the Contract Rejection Exhibit on August 22, 2014, identifying the Service Contracts to be rejected. See Certificate of Service, dated August 25, 2014 (Docket No. 7059).

Plan, at Section II.B.3.p.iii.B.1.

19. Finally, contrary to Wilmington Trust's assertions (see Wilmington Response, at 4-5), Section II.B.3.p of the Plan specifies the treatment to be accorded to COP Agent Fees thereunder. Specifically, the Plan states:

As part of the Plan COP Settlement, each Settling COP Claimant shall pay to the COP Agent such claimant's Pro Rata share of any Allowed Claim for COP Agent Fees held by the COP Agent with such Pro Rata share calculated as an amount equal to the proportion that the unpaid principal amount plus accrued prepetition interest of COPs held by such Settling COP Claimant bears to the aggregate unpaid principal amount of all COPs plus all accrued prepetition interest thereon; provided that Syncora and any Settling COP Claimant not participating in the COP Litigation shall pay to the COP Agent only its respective Pro Rata share of that portion of COP Agent Fees that does not include any fees for services rendered or expenses incurred in connection with the COP Litigation.

See Plan, at § II.B.3.p.iii.A.

CONCLUSION

The Court should approve the proposed rejection of the Service Contracts because the City's decision to reject represents a reasonable exercise of the City's business judgment, and thus satisfies the applicable legal standards under section 365 of the Bankruptcy Code. The Wilmington Response should be disregarded because it offers no factual or legal argument whatsoever demonstrating that the City has failed to satisfy such standards. All affirmative relief requested in the Wilmington Response should be denied as procedurally

improper and generally duplicative of relief sought within the context of Plan confirmation.

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Dated: October 17, 2014

Respectfully,

/s/ Heather Lennox

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Heather Lennox (OH 0059649)
Thomas A. Wilson (OH 0077047)
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laplante@millercanfield.com

ATTORNEYS FOR THE CITY

Exhibit A

Rejection Notice Certificate of Service

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

Chapter 9

City of Detroit, Michigan,

Case No. 13-53846

Debtor.

Hon. Steven W. Rhodes

CERTIFICATE OF SERVICE

I, Lydia Pastor Nino, certify and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On August 25, 2014, at my direction and under my supervision, employees of KCC caused to be served the following document via First Class mail on the service list attached hereto as **Exhibit A**:

- **(Customized) Notice Regarding (A) Executory Contracts and Unexpired Leases to be Rejected Pursuant to Section 365 of the Bankruptcy Code, (B) Bar Date for Claims Arising Therefrom and (C) Related Procedures** [attached hereto as **Exhibit B**]

Dated: August 29, 2014

/s/ Lydia Pastor Nino
Lydia Pastor Nino
KCC
2335 Alaska Ave
El Segundo, CA 90245



EXHIBIT A

Exhibit A
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
151 W FORT ST ASSOCIATES LLC		645 GRISWOLD STE 2202			DETROIT	MI	48226	
1600 ASSOCIATES LLC		220 Congress Ste 500			Detroit	MI	48226	
3M CONTRACTING INC		11000 W McNichols			Detroit	MI	48221	
455 ASSOCIATES LLC		611 Woodward Ave 6Th Fl			Detroit	MI	48226	
660 WOODWARD ASSOCIATES LLC		1092 Woodward Ave			Detroit	MI	48226	
A & H CONTRACTORS		620 Clairpointe Wds Dr			Detroit	MI	48125	
A NEW BEGINNING II INC		615 Griswold Suite 1225			Detroit	MI	48226	
AARON L FORD		616 Forestdale Rd			Royal Oak	MI	48067	
ABAYOMI CDC		24331 W Eight Mile			Detroit	MI	48219	
ABBOT NICHOLSON		300 River Place Suite #3000			Detroit	MI	48207	
ACCENTURE LLP		PO BOX 70629			CHICAGO	IL	60673	
ACHIEVEMENT RESOURCES LLC		678 Front Street Suite 160			Grand Rapids	MI	49504	
ADAMS HOME REPAIR SERVICE INC		5144 Rohns			Detroit	MI	48213	
ADULT WELL BEING SERVICES		23 E Adams 4Th Floor			Detroit	MI	48226	
ADVANCED ENGINEERING SOLUTION INC		5860 N Canton Center #380			Canton	MI	48187	
AFFILIATED INTERNISTS CORPORATION	AFFILIATED INTERNISTS	PO BOX 7700 DEPT 7			DETROIT	MI	48277	
AFL-CIO Council - Metropolitan Detroit		600 W. Lafayette	Suite 200		Detroit	MI	48266	
AFSCME - Asst to the President	Ed McNeil	Council #25	1035 N. Washington		Lansing	MI	48906	
AFSCME - Crossing Guards	DeAngelo Malcolm	Local #1863	600 W. Lafayette, Ste. 500		Detroit	MI	48238	
AFSCME - Emergency Services Operators	Delia Enright	Local #1023	600 W. Lafayette, Ste. L-125		Detroit	MI	48226	
AFSCME - Forestry and Landscape	Arlene Kirby	Local #1206	20400 Steel		Detroit	MI	48235	
AFSCME - Non-Supervisory Unit	Armella Nickleberry	Local #0214	1301 E. Warren Ave.		Detroit	MI	48207	
AFSCME - Non-Supervisory Unit	Gerald Thompson	Local #1220	600 W. Lafayette, Ste. 136		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Gina Thompson-Mitchell	Local #1642	600 W. Lafayette, Ste. L - 123		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	James Williams	Local #0207	600 W. Lafayette, Ste. L-106		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Joseph Walter	Local #1227	P.O. Box 36314		Grosse Pointe Farms	MI	48236	
AFSCME - Non-Supervisory Unit	Laurie Walker	Local #0457	600 W. Lafayette, Ste. L - 104		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Lou Hatty	Local #2799	600 W. Lafayette, Ste. 132		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Phillip Douglas	Local #0312	14022 Linwood		Detroit	MI	48238	
AFSCME - Non-Supervisory Unit	Phyllis McMillion	Local #0542	600 W. Lafayette, Ste. L - 101		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Robert Donald	Local #0836	pobox44493		Detroit	MI	48224	
AFSCME - Non-Supervisory Unit	Robert Stokes	Local #0023	600 W. Lafayette, Ste. 134		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Scecilla Hunt	Local #0273	600 W. Lafayette, Ste. 140		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Thomas Johnson II	Local #2920	600 W. Lafayette, Ste. 206		Detroit	MI	48226	
AFSCME - Non-Supervisory Unit	Zachary Carr	Local #0229	600 W. Lafayette, Ste. LR-08		Detroit	MI	48226	
AFSCME - Paving Foremen's Association	Clarence Sanders	2633 Michigan Ave			Detroit	MI	48216	
AFSCME - President	Albert Garrett	Council #25	1034 N. Washington		Lansing	MI	48906	
AFSCME - Staff Representative	Catherine Phillips	Council #25	600 W. Lafayette, Ste. 500		Detroit	MI	48226	
AFSCME - Staff Representative	DeAngelo Malcolm	Council #25	600 W. Lafayette, Ste. 500		Detroit	MI	48226	
AFSCME - Supervisory Unit	Yalonda King	Local #2394	600 W. Lafayette, Ste. 110		Detroit	MI	48226	
AGAR LAWN SPRINKLER SYSTEMS INC		18055 Van Dyke			Detroit	MI	48234	
AIRGAS GREAT LAKES		38-18 33RD STREET			LONG ISLAND CITY	NY	11101	
AKT PEERLESS ENVIRONMENTAL SERVICES LLC		220 Bagley			Detroit	MI	48226	
ALAN C YOUNG ASSOCIATES PC		2990 W Grand Blvd Suite 310			Detroit	MI	48202	
ALKEBU LAN VILLAGE		7701 Harper			Detroit	MI	48213	
ALLEN & ASSOCIATES APPRAISAL GROUP INC		2000 N Woodward Ave Suite 310			Bloomfield Hills	MI	48304	
ALLIANCE FOR A SAFER GREATER DETROIT	DBA CRIME STOPPERS	10900 HARPER AVENUE			DETROIT	MI	48213	
ALPHA ELECTRIC INC		39349 Mound Road			Sterling Heights	MI	48310	

Exhibit A
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
ALPHA KAPPA ALPHA FOUNDATION OF DETROIT		1315 Nicolet			Detroit	MI	48207	
ALTERNATIVE FOR GIRLS		903 W Grand Boulevard			Detroit	MI	48202	
Amalgamated Transit Union, Division 26	Fred Westbrook	716 Lothrop			Detroit	MI	48202	
AMERICAN INDIAN HEALTH & FAMILY		4880 Lawndale			Detroit	MI	48210	
AMERITECH		444 Michigan	2Nd Floor		Detroit	MI	48226	
AMPCO SYSTEM PARKING		1459 Hamilton Ave			Cleveland	OH	44114	
AMPRO CONSTRUCTION LLC		13501 Mt Elliott			Detroit	MI	48212	
ANACAPA SCIENCE INC		P O Box 519			Santa Barbara	CA	93102	
ANDREW J BEAN	Allante Lightfoot, (Aka Lamont Lightfoot, Dec.	32255 Northwestern Hwy Ste 30			Farmington Hills	MI	48334-1572	
AON RISK SERVICES INC OF MICHIGAN		3000 Town Center Ste 3000			Southfield	MI	48075	
APCOA INC		P.O. BOX 640262			CINCINNATI	OH	45264	
ARAB AMERICAN & CHALDEAN COUNCIL		28551 Southfield Road Ste 204			Lathrup Village	MI	48076-2723	
ARAB COMMUNITY CENTER	FOR Economic And Social Services	2651 Saulino Court			Dearborn	MI	48120	
ARAB COMMUNITY CENTER FOR ECONOMIC SOCIAL SERVICES (ACCESS)		6451 Schaefer			Dearborn	MI	48126	
ARTHUR F SMITH ARCHITECTS		25300 Telegraph Rd Ste 555	Bad Address Per Scott Brikman		Southfield	MI	48075	
ASHPAUGH & SCULCO CPA PLC		1133 Louisiana Ave Ste 106			Winter Park	FL	32789	
Assistant Supv. of Street Maintenance & Construction Association	Herbert Jenkins	2633 Michigan Ave			Detroit	MI	48216	
Association of City of Detroit Supervisors	Richard King	P.O. Box 38711			Detroit	MI	48238	
Association of Detroit Engineers	Sanjay M. Patel	P.O. Box 2241			Detroit	MI	48231	
Association of Municipal Engineers	Partho Ghosh	9300 W. Jefferson NAB #420			Detroit	MI	48209	
Association of Municipal Inspectors	Michael Neil	P.O. Box 15475			Detroit	MI	48215	
Association of Professional & Technical Employees	Dempsey Addison	2727 Second Ave., Ste. 152			Detroit	MI	48202	
Association of Professional Construction Inspectors	Juanita Sanders	2727 Second Ave., Ste. 314B			Detroit	MI	48201	
AVANCE COMMUNICATIONS INC		535 Griswold Ste 930			Detroit	MI	48226	
B & B POOLS AND SPAS		31071 Industrial Rd			Livonia	MI	48150	
B E I ASSOCIATES INC		601 W FORT			DETROIT	MI	48226	
BABBIE DEVELOPERS		32784 RYAN RD			WARREN	MI	48092	
BAPCO-SUBSTANCE ABUSE		17357 Klinger			Detroit	MI	48212	
BARNEY MCCOSKY BASEBALL LEAGUE		19413 W	JOY RD		DETROIT	MI	48228	
BARTECH GROUP		17199 N Laurel Park Drv #224			Livonia	MI	48152	
BARTHEL CONTRACTING CO		Murphy Telegraph Bldg	155 W Congress Suite 603		Detroit	MI	48226	
BDN INDUSTRIAL HYGIENE CONSULTANT		1788 Oak Street			Wyandotte	MI	48192	
BDO SEIDMAN LLP		755 West Beaver Rd Suite 1900			Troy	MI	48084	
BEACON ENERGY LLC		7913 Westpark Dr Ste 101			Mclean	VA	22102	
BEAL INC		277 Gratiot Ave Ste 500			Detroit	MI	48226	
BEI ASSOCIATES INC		601 W Fort Street			Detroit	MI	48226	
BELLANCA BEATTIE & DELISLE PC		20480 VERNIER ROAD			HARPER WOODS	MICHIGAN	48225	
BELMARC INC		28558 Heatherbrook Court			Farmington Hills	MI	48331	
BERG MUIRHEAD AND ASSOCIATES		311 Fisher Bldg 3011 W Grand Blvd			Detroit	MI	48202	
Best American Industrial		9300 West Jefferson Avenue			Detroit	MI	48209	
BETTS MEDICAL GROUP LLC		P O BOX 21790			DETROIT	MI	48235	
BLACK & VEATCH		333 W Fort Street Ste 1750			Detroit	MI	48226	
BLACK CAUCUS FOUNDATION OF MICHIGAN		11000 W. Mcnichols Suite #205			Detroit	MI	48235	
BLACK FAMILY DEVELOPMENT INC		2995 E Grand Blvd			Detroit	MI	48202	
BLOUNT ENGINEERS INC.		601 W FORT ST			DETROIT	MI	48226	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
BODMAN LONGLEY DAHLING LLP		100 Renaissance Ctr 34Th Fl			Detroit	MI	48243	
BONIFACE HUMAN SRVS		5886 Fort St.			Detroit	MI	48146	
BOOKER T WASHINGTON		2885 E. GRAND BLVD.			DETROIT	MI	48202	
BOOMER CO		1940 E FOREST AVE			DETROIT	MI	48207	
BOOTH RESEARCH GROUP INC		19029 E Plaza Dr			Parker	CO	80138	
BRACEFUL & ASSOCIATES PC		660 Woodward Ave	650 First National Bldg		Detroit	MI	48226	
BRADY HATHAWAY PC		1330 Buhl Bldg.	535 Griswold		Detroit	MI	48226	
BRIGHTMOOR COMMUNITY CENTER		14451 Burt Rd			Detroit	MI	48223	
Building & Construction Trades Council C & H BUILDERS	John Wallace	1640 Porter St.			Detroit	MI	48216	
CAASTI CONTRACTING SERVICES INC		6582 Sterling Ct.			Garden City	MI	48135	
CADILLAC TOWER MI LLC	C/O Farbman Group	19215 W 8 Mile Rd			Detroit	MI	48219-1431	
CAPITAL ACCESS INC		28400 Northwestern Hwy 4Th Fl			Southfield	MI	48034	
CAPITAL COMPUTER SOLUTIONS		237 Tasker St Ste 200			Philadelphia	PA	19106	
CARE GIVERS		20793 Farmington Rd Ste 1			Farmington Hills	MI	48336	
CAREERWORKS INC		2111 Woodward Ave Ste 700			Detroit	MI	48201	
CARNEGIE MORGAN PARTNERS		1200 East McNichols			Highland Park	MI	48203	
CASS COMMUNITY SOCIAL SERVICES INC	The Scott Building	535 Griswold Buhl Bldg 25Th Floor			Detroit	MI	48226	
CASS COMMUNITY UNITED	Methodist Church And Center	11850 Woodrow Wilson			Detroit	MI	48206-1351	
CASS COMMUNITY UNITED METHODIST CORP	Church	3901 Cass Avenue			Detroit	MI	48201	
CASS CORRIDOR NEIGHBORHOOD DEVE		3535 Cass Ave			Detroit	MI	48201-2307	
CATHOLIC SOCIAL SERVICES	Of Wayne County	9851 Hamilton Ave			Detroit	MI	48202	
CATHOLIC YOUTH ORGANIZATION		305 Michigan Ave			Detroit	MI	48226	
CDL TRAINING SCHOOL LLC		13800 Tyler			Detroit	MI	48227	
CEI MICHIGAN LLC		2140 Industrial St	Po Box 200		Howell	MI	48843	
CENTRAL MAINTENANCE SERVICE		11449 MOUND ROAD			DETROIT	MI	48212	
CENTRAL UNITY METHODIST CHURCH	FOUNDATION-JACK L SPLANE TREAS	23 E ADAMS			DETROIT	MI	48226	
CENTURY CEMENT CO INC		12600 Sibley Rd			Riverview	MI	48192	
CHARFOOS & CHRISTENSEN		5510 Woodward Ave			Detroit	MI	48202	
CHARLES MERZ		533 E JEFFERSON			DETROIT	MI	48226	
Checker Cab	Attn Accounts Payable	2128 Trumbull			Detroit	MI	48226	
CHECKER CAB		2128 TRUMBULL			Detroit	MI	48216-1344	
Checker Cab Company		7914 W Jefferson Dr			Detroit	MI	48209	
Checker Cab Company	Attn Accounts Payable	2128 Trumbull Avenue			Detroit	MI	48216	
Checker Cab Company	Attn Don Piotrowski General Manager	2128 Trumbull Ave			Detroit	MI	48216	
Checker Cab Company	Attn Matthew Oddy	SW Transportation LLC dba Checker Cab Company	2128 Trumbull Ave		Detroit	MI	48216	
CHILD CARE COORDINATING COUNCIL OF DETROIT		2151 East Jefferson Suite 250			Detroit	MI	48207	
CHILDREN & YOUTH INITIATIVE OF DETROIT	The/Wayne County	P O Box 11139			Detroit	MI	48211	
CHILDRENS AID SOCIETY		7375 Woodward #2700			Detroit	MI	48202	
CHILDRENS AID SOCIETY OF		7375 Woodward Ave Ste 2700			Detroit	MI	48202	
CHILDRENS CENTER OF WAYNE COUNTY		79 W Alexandrine			Detroit	MI	48201	
CHRISTIAN GUIDANCE CENTER		PO Box 312087			Detroit	MI	48231	
CITY CONNECT DETROIT		163 Madison Avenue			Detroit	MI	48226	
CLARK & ASSOCIATES PC		16250 NORTHLAND DRIVE SUITE 245			SOUTHFIELD	MI	48075-5227	
CLARK ASSOCIATES INC		7700 Second Ave	Ste 617		Detroit	MI	482202	

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CLARK HILL		500 Woodward Ave Ste 3500			Detroit	MI	48226-3435	
CLARKS CONSTRUCTION		18109 Livernois			Detroit	MI	48221	
CLAYTON ENVIRONMENTAL		39830 Grand River Avenue Suite B-2			Novi	MI	48375-2134	
CMTS INC		20111 JAMES COUZENS SUITE #201			DETROIT	MI	48235	
COHL STOKER TOSKEY & MCCLINCHEY PC		601	North Capitol		Lansing	MI	48933	
COMMUNITY & EDUCATIONAL SERVICES INC		4801 Oakman			Detroit	MI	48204	
COMMUNITY DEVELOPMENT SOLUTIONS LLC		18292 Wyoming			Detroit	MI	48221	
COMMUNITY HEALTH AWARENESS GROUP INC		3028 East Grand Blvd			Detroit	MI	48202	
COMMUTER TRANSPORTATION	CO	26500 Van Born Rd			Dearborn Heights	MI	48125-1340	
COMPREHENSIVE DATA PROCESSING		24700 Northwestern Hwy., Ste. #350			Southfield	MI	48075	
COMPUTECH CORPORATION		100 W Kirby St Ste 101			Detroit	MI	48202	
COMPUWARE CORPORATION		One Campus Martius			Detroit	MI	48226	
CONNOLLY RODGERS & SCHARMAN PLLC		615 Griswold Ste 700			Detroit	MI	48226	
CONSULTING ENGINEERING ASSOCIATES INC		16580 Wyoming			Detroit	MI	48221	
CORPORATE ASSET MANAGEMENT INC		1985 W Big Beaver Rd Suite 214			Troy	MI	48084	
COUNCIL OF ACTION UNITED FOR	Service Efforts (C.A.U.S.E.)	1712 W. Grand Blvd			Detroit	MI	48208	
COUNCIL OF ISLAMIC	ORGANIZATIONS OF MI	1605 W. DAVIDSON			DETROIT	MI	48238	
COURRIER & I		Tower Bldg 65 Cadillac Square			Detroit	MI	48226	
COUZENS LANSKY FEALK ELLIS ROEDER & LAZAR		39395 West Twelve Mile Rd, Ste. 200			Farmington	MI	48331-5645	
COVENANT HOUSE OF MICHIGAN		2959 MARTIN LUTHER KING			Detroit	MI	48208-2475	
CREEKSIDE COMMUNITY DEVELOPMENT CORPORATION		174 Lennox			Detroit	MI	48215	
CSFB 1998 P1 WOODWARD OFFICE LLC		660 Woodward Ste 1600			Detroit	MI	48226	
CUMMINGS MCCLOREY DAVIS		33900 SCHOOLCRAFT			LIVONIA	MI	48150	
CURTIS & ASSOCIATES	ASSOCIATES	315 West 60Th Street			Kearney	NE	68847	
CVS		15 A JOHN DIETSCH BOULEVARD			NORTH ATTLEBORO	MA	02763-1084	
D A CENTRAL INC		13155 Cloverdale			Oak Park	MI	48237	
D C BYERS COMPANY DETROIT		5715 Rivard St			Detroit	MI	48211	
D P VANBLARICOM INC		835 91ST LANE N E			BELLEVUE	WA	98004	
DATA COMPRESSION TECHNOLOGY INC.		7958 Sunkist Blvd			Minneapolis	MN	55444	
DATA CONSULTING GROUP INC		1700 One Kennedy Square			Detroit	MI	48226	
DAVID ANDERSON & CATHY STULL		328 W OTTAWA			LANSING	MI	48933	
Davis Polk & Wardwell LLP	Marshall S Huebner	450 Lexington Ave			New York	NY	10017	
DBAKER SOLUTIONS		2 Deepwater Way			Bronx	NY	10464-1449	
DECISION CONSULTANTS INC	Department 77342	P.O. Box 77000			Detroit	MI	48277	
DELOITTE & TOUCHE L L P		600 Renaissance Center Suite 900			Detroit	MI	48243	
DEMARIA BUILDING COMPANY		3031 W Grand Blvd	Ste 624		Detroit	MI	48202	
DETROIT AREA AGENCY ON AGING		1333 Brewery Park Blvd Ste 200			Detroit	MI	48207	
DETROIT AREA HEALTH COUNCIL INC		333 West Fort Street Suite 1500			Detroit	MI	48226	
DETROIT ASSOC OF WOMENS CLUBS		5461 BRUSH			Detroit	MI	48202-4100	
DETROIT ASSOCIATION OF BLACK ORGANIZATIONSS		12048 Grand River			Detroit	MI	48204	

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DETROIT BOARD OF EDUCATION		5057 WOODWARD, ROOM 336			DETROIT	MI	48202	
DETROIT BUILDING AUTHORITY		642 ACCOUNTS PAYABLE			Detroit	MI	48226	
DETROIT CATHOLIC PASTORAL		9200 Gratiot			Detroit	MI	48213	
DETROIT CENTRAL CITY COMMUNITY	MENTAL HEALTH	10 PETERBORO			Detroit	MI	48201-2722	
DETROIT DISCOUNT DISTRIBUTORS INC		2051 ROSA PARKS SUITE 1A			DETROIT	MI	48204	
DETROIT EAST COMMUNITY MENTAL	Health Center	9141 East Jefferson Avenue			Detroit	MI	48214	
DETROIT EAST INC		9141 E Jefferson			Detroit	MI	48214	
DETROIT ECONOMIC GROWTH CORPORATION		211 W Fort Suite 900			Detroit	MI	48226	
DETROIT EDISON COMPANY	Clay A Western	12000 Dixie			Detroit	MI	48239	
DETROIT ELECTRICAL SERVICES LLC		1924 Rosa Parks Blvd			Detroit	MI	48216-1554	
DETROIT ENTREPRENEURSHIP INST		455 W Fort 4Th Floor			Detroit	MI	48226	
Detroit Fire Fighters Association	Jeffrey Pegg	Local 344	333 west fort street suite 1420		Detroit	MI	48226	
Detroit General Retirement System Service Corporation	Attention: President	c/o Lewis & Munday, P.C.	660 Woodward Avenue	Suite 2490	Detroit	MI	48226-3502	
DETROIT HISPANIC DEVELOPMENT CORPORATION	Development Corporation	7752 W. Vernor, Ste.103			Detroit	MI	48209	
DETROIT HOUSING COMMISSION		1301 EAST JEFFERSON			Detroit	MI	48207-3148	
Detroit Income Tax Investigators Asso.	Lamont Fisher	2 Woodward Ave., Ste. 1220			Detroit	MI	48226	
DETROIT LIGHT HOUSE PROGRAM		3750 Woodward Ave Ste C 40			Detroit	MI	48201	
DETROIT MEDICAL CENTER		3663 WOODWARD AVE SUITE 200			Detroit	MI	48201-2400	
DETROIT METRO CONVENTION		211 W Fort St Suite 1000			Detroit	MI	48226-3240	
DETROIT NEIGHBORHOOD & FAMILY INITIATIVE		4750 Woodward Avenue #401			Detroit	MI	48201	
DETROIT NEIGHBORHOOD DEVELOPMENT CORP	C/O Paul A Bernard	65 Cadillac Tower, Ste. #2300			Detroit	MI	48226	
DETROIT NONPROFIT HOUSING CORPORATION		2990 W Grand Blvd Ste 200			Detroit	MI	48226	
Detroit Police and Fire Retirement System Service Corporation	Attention: President	c/o Lewis & Munday, P.C.	660 Woodward Avenue	Suite 2490	Detroit	MI	48226-3502	
Detroit Police Command Officers Asso.	Steven Dolunt	P.O. Box 02625			Detroit	MI	48202	
Detroit Police Lieut. & Sergeants Asso.	Mark Young	28 W. Adams, Ste. 700			Detroit	MI	48226	
Detroit Police Officers Association	Mark Diaz	1938 E. Jefferson			Detroit	MI	48207	
DETROIT PUBLIC SCHOOLS		7430 Second Ave 3Rd Floor	Dept Of Career Tech Education		Detroit	MI	48202	
DETROIT RESCUE MISSION MINISTRIES	Genesis House li	Po Box 312087	150 Stinson		Detroit	MI	48231-2087	
DETROIT SNAP INC		630 CHENE			DETROIT	MI	48207	
DETROIT SPECTRUM PAINTERS INC		23433 Hoover Rd			Warren	MI	48089	
DETROIT TIGERS BASEBALL CLUB		2100 Woodward			Detroit	MI	48201	
DETROIT TRANSPORTATION CORP DN2		1420 WASHINGTON BLVD 3RD FLOOR			DETROIT	MI	48226	
DETROIT URBAN LEAGUE		208 Mack Avenue			Detroit	MI	48201	
DETROIT WAYNE JOINT BLDG AUTHORITY		1316 COLEMAN A YOUNG MUNICIPAL CENTER			Detroit	MI	48226	
DETROIT WAYNE PORT AUTHORITY		8109 E Jefferson Ave			Detroit	MI	48214	
DETROIT WORKFORCE NETWORK INC		9301 Michigan Ave			Detroit	MI	48210	
DEVELOPMENT CENTER INC		24424 W Mcnichols Rd			Detroit	MI	48219	
DFT SECURITY TEAM JV	Detroit Contracting Inc	660 Woodward Ave Ste 1625			Detroit	MI	48226	
DICKINSON WRIGHT MOON VANDUSEN PLLC		500 Woodward Ave Suite 4000			Detroit	MI	48226	
DICKINSON WRIGHT PLLC	& Cleveland Rogers	500 Woodward Ave Ste 4000			Detroit	MI	48226	
DIVERSIFIED EDUCATIONAL SERVICE INC		1505 Woodward Avenue			Detroit	MI	48226	
DOGWOOD BROOKSIDE NEIGHBORHOODS		401S Old Woodward Ave Ste 311			Birmingham	MI	48009	
DOMBROWSKI, ROBERT		432 MECHANIC STREET			DETROIT	MI	48226	

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DON BOSCO HALL		2340 Calvert			Detroit	MI	48206	
DOPAR SUPPORT SYSTEMS INC		Fisher Bldg 3011 W. Grand Blvd	Suite 310		Detroit	MI	48202	
DOT Foremen's Asso. of America (NS)	Nicholas Duncan	Local 337	5776 Bluehill St.		Detroit	MI	48224	
DOT Foreperson's Asso. of America (Supv.)	Pamela King	1301 E. Warren Ave.			Detroit	MI	48207	
DOWNTOWN DEVELOPMENT AUTHORITY		211 W Fort St Suite 900			Detroit	MI	48226	
Drinker Biddle & Reath LLP	Attn: Kristin K. Going, Esq.	1500 K Street, N.W., Suite 1100			Washington	DC	20005-1209	
DTWR LLC C/O FARBMAN GROUP	Dept 77272	PO Box 77000			Detroit	MI	48277-0273	
DUREN & ASSOCIATES		19203 Grand River			Detroit	MI	48223	
DYKEMA GOSSETT PLLC	Attn Cheryl Claramella	400 Renaissance Center			Detroit	MI	48243	
DYNALECTRIC		1743 MAPLELAWN			TROY	MI	48084	
E L S CONSTRUCTION		180 Engelwood Ste H			Orion Twp	MI	48359	
EARTH TECH INC		36133 Schoolcraft			Livonia	MI	48150	
EASTERN OIL CO.		P O BOX 79001			DETROIT	MI	48279-0680	
EASTSIDE COMMUNITY RESOURCE	& Non Profit Hsg Corp	12530 Kelly Rd			Detroit	MI	48224	
Eastside Emergency Center		5075 Chalmers			Detroit	MI	48213	
EASTWOOD CLINICS CORP OFFICE		28000 Dequindre			Warren	MI	48092	
EBI DETROIT		65 Cadillac Square Ste 2102			Detroit	MI	48226	
ECONOMIC DEVELOPMENT CORPORATION	Of The City Of Detroit	500 Griswold Ste 2200			Detroit	MI	48226	
EDUCATIONAL DATA SYSTEMS INC		3 Parklane Blvd 701 West			Dearborn	MI	48126	
EDUCATIONAL DATA SYSTEMS INC		15300 Commerce Dr N Ste 200			Dearborn	MI	48120	
EDWARD C GEORGE		31181 CLAYMORE			FARMINGTON HILLS	MI	48331	
EDWARD C LEVY CO DBA PLANT MAINTENANCE		8800 Dix Avenue			Detroit	MI	48209-1093	
EJH CONSTRUCTION		P O Box 530457			Livonia	MI	48153-0457	
ELEVATOR TECHNOLOGY	INC	4628 St Aubin			Detroit	MI	48207	
ELMHURST HOME INC		12010 Linwood			Detroit	MI	48206	
EMERSON PROCESS MANAGEMENT POWER	&	And Water Solutions 22737 Network Place			Chicago	IL	60673-1227	
EMPCO INC		1740 W BIG BEAVER RD, SUITE 200			TROY	MI	48084-3507	
EMPOWERMENT ZONE DEVELOPMENT CORP		One Ford Place			Detroit	MI	48202-3450	
EMPRESA		9301 Michigan Ave			Detroit	MI	48210	
EMS Officers Association	James Gatteno	2150 Lancaster			Grosse Pointe Woods	MI	48236	
ENERGY GROUP INC		8837 Lyndon			Detroit	MI	48238	
ENGINE SUPPLY OF NOVI		44455 Grand River			Novi	MI	48376	
ENOTA INC		PO BOX 383			BRICE	OH	43109	
ENTECH PERSONNEL SRVS INC		DEPT 771279 P O BOX 77000			DETROIT	MI	48277	
ENVIRONMENTAL CONSULTING & TECHNOLOGY		719 Griswold St Ste 1040			Detroit	MI	48226	
ENVIRONMENTAL TESTING & CONSULTING INC		38900 Huron River Dr			Romulus	MI	48174	
EPITEC GROUP INC		24700 Northwestern Hwy, Ste 350			Southfield	MI	48075	
ESTHER LYNISE BRYANT		16735 Rosemont			Detroit	MI	48219	
EVANS GROUP		14620 Scripps Street			Detroit	MI	48215	
EVEREST SOLUTIONS LLC		3300 Monroe Ave Ste 321			Rochester	NY	14618-4611	
EVO ACCOUNTING & FINANCIAL SERVICES		16200-16 W Seven Mile Rd			Detroit	MI	48235-2905	
FAMILY SERVICE INC		10900 Harper			Detroit	MI	48213	

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FARBMAN DEVELOPMENT GROUP INC		28400 Northwestern Hwy Ste 400			Southfield	MI	48034	
FELIX J LIDDELL MD		6001 W OUTER DRIVE STE #330			DETROIT	MI	48235	
FEMI TALABI & ASSOCIATES IINC		615 GRISWOLD SUITE 1505			DETROIT	MI	48226	
FERGUSON ENTERPRISES INC		PO Box 790312			St Louis	MO	63179	
Field Engineers Association	Larry Hart	P.O. Box 252805			West Bloomfield	MI	48325	
Financial Guaranty Insurance Company at	Attention: Risk Management	125 Park Avenue			New York	NY	10017	
FIRST AMERICAN EQUITY LOAN SRV INC		3155 W Big Beaver Ste 212			Troy	MI	48084	
FIRST TEE OF DETROIT		10100 West 10 Mile Road			Huntington Woods	MI	48070	
FLORISE E NEVILLE EWELL		19535 CUMBERLAND WAY			DETROIT	MI	48203	
FOCUS HOPE		1355 Oakman Blvd			Detroit	MI	48238-2849	
FOLIA INDUSTRIES INC		58 York Street			Huntingdon	QC	J0S1HO	Canada
FORBES MANAGEMENT INC		2111 WOODWARD AVE			Detroit	MI	48201	
FORENSIC EXAMINATION SERVICE		5395 Bunker Road			Mason	MI	48854	
FORT WAYNE CONSTRUCTION INC		28500 Beck Road			Wixom	MI	48393	
FOUNDATION FOR BEHAVIORAL RESOURCES		600 S Lincoln Street			Augusta	MI	49012	
FRANCES GREENEBAUM		4764 PICKERING			BLOOMFIELD HILLS	MI	48301	
FRANCES S GREENEBAUM		4764 Pickering Road			Bloomfield Hills	MI	48301-3575	
FRANKLIN WRIGHT SETTLEMENTS INC		3360 Charvoix			Detroit	MI	48207	
FREEDOM HOUSE		2630 W Lafayette			Detroit	MI	48216	
G4S SECURE SOLUTIONS USA, INC.		9200 Vassar St Ste 240			Livonia	MI	48152	
GARAN LUCOW MILLER P C		101 N Main St Ste 240			Ann Arbor	MI	48334	
GENESIS ENERGY SOLUTIONS LLC		407 E Fort Street Ste 410			Detroit	MI	48226	
GEORGE E SANSOUCY P E LLC		32 Nimble Hill Rd			Newington	NH	03801-2725	
GEORGE JOHNSON & COMPANY		535 Griswold St Ste 1200			Detroit	MI	48226	
GERALD K EVELYN		535 Griswold Ste 1030			Detroit	MI	48226-3603	
GHAFAARI ASSOCIATES LLC		407 E Fort St Suite 303			Detroit	MI	48226-2940	
GIORGI CONCRETE LLC		20450 Sherwood			Detroit	MI	48234-2929	
GIRL SCOUTS OF METRO DETROIT		3011 W Grand Blvd Ste 500			Detroit	MI	48226	
GIS DATA RESOURCES INC		8 Digital Dr Ste 200			Novato	CA	94949	
GLEANERS COMMUNITY FOOD BANK 1		2131 Beaufait			Detroit	MI	48207	
GLEN OLIVACHE CPA P C		220 Bagley Ste 400			Detroit	MI	48226	
GLOBEWIDE FAVOR CONSTRUCTION CO LLC		6045 Lemay			Detroit	MI	48213	
GMI Counsel	Attention: Swaps Legal	Merrill Lynch World Headquarters	4 World Financial Center, 12 th Floor		New York	NY	10080	
GODFREY J DILLARD ESQ		Po Box 312360			Atlanta	GA	31131-2360	
GOODMAN & HURWITZ PC		1394 E Jefferson			Detroit	MI	48207	
GOODMAN MUSCAT INC		23440 Bonair			Dearborn Heights	MI	48127	
GOODWILL INDUSTRIES OF GREATER DETROIT		3111 Grand River Ave			Detroit	MI	48208	
GRAY & GRAY PRODUCTIONS		1001 Brush St			Detroit	MI	48226	
GREAT LAKES CENTER FOR INDEPENDENT LIVING		4 E ALEXANDRINE STE 104			DETROIT	MI	48201	
GREATER DETROIT COMMUNITY OUTREACH CENTER INC		20062 John R			Detroit	MI	48203	
GREEN GREEN ADAMS PALMER & CRAIG PC		900 Victor Way Ste 240			Ann Arbor	MI	48108	
GREGORY TERRELL & COMPANY		535 Griswold Ste 2000			Detroit	MI	48226	
GRIER & COPELAND PC		615 Griswold	Ste 400		Detroit	MI	48226	
GS EQUITIES LLC	First National Bldg	660 Woodward Ave			Detroit	MI	48226	

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HALCROW INC		22 Cortland Street			New York	NY	10007	
HALE CONTRACTING INC		18407 Weaver			Detroit	MI	48228	
HALEY & ALDRICH INC		465 MEDFORD ST STE 2200			BOSTON	MA	02129-1400	
HAMILTON ANDERSON ASSOCIATES		1435 Randolph Suite 200			Detroit	MI	48226	
HAMPTON RIDGE PROPERTIES LLC		217 Touraine			Grosse Pte Farms	MI	48236	
HARBIN GROUP INC		18353 W. MCNICHOLS, STE. #7A			DETROIT	MI	48219	
HARPER HOUSE		2940 E EIGHT MILE			DETROIT	MI	48234	
HARTFORD MEMORIAL BAPTIST CHURCH	Attn. Rev M Nyathi	18700 James Couzens			Detroit	MI	48235	
HAYES LAND DEVELOPMENT CORPORATION		7191 Edward St			Detroit	MI	48210	
HEALTH MANAGEMENT SYSTEMS		120 North Washington Square Suite 705			Lansing	MI	48933	
HEALTH MANAGEMENT SYSTEMS OF		3011 W Grand Blvd Ste 2410			Detroit	MI	48202	
HEALTH SERVICES TECHNICAL ASSISTANCE		1545 E. LAFAYETTE			DETROIT	MI	48207	
HEAT & WARMTH FUND		1212 Griswold			Detroit	MI	48226	
HEIGHTS HEATING & COOLING INC		2083 Pontiac Road			Auburn Hills	MI	48326	
HENRY FORD HEALTH SYSTEM	HEALTH SYSTEM Behavioral Health	One Ford Place, Room 1047			Detroit	MI	48202-3450	
HERBERT REALTY & MANAGEMENT		19636 West Warren Ave			Detroit	MI	48228	
HERITAGE OPTICAL CENTER INC		19010 Livernois Ave			Detroit	MI	48221	
HINES FINANCIAL SERVICES		15351 Forrer			Detroit	MI	48227	
HNTB MICHIGAN INC		719 Griswold Avenue Ste 620			Detroit	MI	48226	
HOUSING & COMMUNITY DEVELOPMENT CORP OF WAYNE COUNTY		600 Randolph L114			Detroit	MI	48207	
HOWARD & HOWARD ATTORNEYS PC		39400 Woodward Ave Ste 101			Bloomfield Hills	MI	48304-5151	
HTC GLOBAL SERVICES INC		28588 Northwestern Hwy Suite 450			Southfield	MI	48034	
HUBBARD RICHARD COMMON COUNCIL		2669 BAGLEY			DETROIT	MI	48216	
HUFFMASTER ASSOCIATES LLC		1300 COMBERMERE			TROY	MI	48083	
HUNGER ACTION COALITION OF MICHIGAN		2727 Second Ave Ste 109 Ste 326			Detroit	MI	48201	
HUNT ASSOCIATES 1 INC		8255 SECOND			DETROIT	MI	48202	
HUTZEL HOSPITAL		4707 St	Antoine		Detroit	MI	48201	
I.U.O.E. Local 324 - Detroit Principal Clerks	William Miller	500 Hulet Drive			Bloomfield Township	MI	48302	
I.U.O.E. Local 324 - Operating Engineers	William Miller	500 Hulet Drive			Bloomfield Township	MI	48302	
I.U.O.E. Local 324 - Park Management	William Miller	500 Hulet Drive			Bloomfield Township	MI	48302	
IBM CORPORATION	Lucent Technologies	24800 Denso Dr			Southfield	MI	48034	
ICDS		21015 Bridge St			Southfield	MI	48034	
IMAGE SCAN INC		4411 Forbes Blvd			Lanham	MD	20706	
IMPERIAL CONSTRUCTION CO		13507 Helen St			Detroit	MI	48212	
IN LAND WATERS POLLUTION		2021 South Schaefer Highway			Detroit	MI	48217	
INDUSTRIAL RELATIONS INC		440 E Congress, Ste. #400			Detroit	MI	48226	
INFRASTRUCTURE MANAGEMENT GROUP INC		4733 Bethesda Ave Ste #600			Bethesda	MD	20814	
INLAND WATERS POLLUTION CONTROL INC		4086 Michigan Ave			Detroit	MI	48210	
INTERCLEAN EQUIPMENT INC		3939 Bestechdr			Ypsilanti	MI	48197	
INTERGRAPH CORPORATION		Po Box 6695			Huntsville	AL	35824-6695	

Exhibit A
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
INTERNATIONAL INSTITUTE OF METROPOLITAN DEROIT INC		111 E Kirby			Detroit	MI	48202	
ISLANDVIEW VILLAGE DEVELOPMENT CORP		1491 BALDWIN			DETROIT	MI	48214	
ITW MORTGAGE INVESTMENTS III INC		2400 CADILLAC TOWER BLDG.			DETROIT	MI	48226	
J & J YOUTH SERVICES		12919 E 7 MILE RD			DETROIT	MI	48205	
J J ASSOCIATES		2727 Second Ave. Suite #143			Detroit	MI	48201	
J O A CONSTRUCTION CO INC		13033 West McNichols Ste 300			Detroit	MI	48235	
JACKETS FOR JOBS INC		5555 Conner Ste 2097			Detroit	MI	48213	
JACKSON & KELLY PLLC		2401 Pennsylvania Ave Nw, Ste. 400			Washington	DC	20037	
JAMES C COBB JR PC		615 Griswold Suite 1710			Detroit	MI	48226	
JAMES HANEY MD		17565 OAK DRIVE			DETROIT	MI	48221	
JAMES W BURDICK PC		1760 S Telegraph Ste 300			Bloomfield Hills	MI	48302	
JEFFERSON WELLS INTERNATIONAL INC		4000 Town Center Ste 725			Southfield	MI	48075	
JENKINS CONSTRUCTION INC		985 E Jefferson Ave Ste 300			Detroit	MI	48207	
JESSE TOLBERT MD		17530 FAIRWAY DRIVE			DETROIT	MI	48221	
JEWISH VOCATIONAL		4250 Woodward			Detroit	MI	48201	
JEWISH VOCATIONAL SERVICE		29699 Southfield Rd			Southfield	MI	48076	
JOHN PETER QUINN		2003 MILITARY ST			DETROIT	MI	48209	
JOHN W HEAD JR DR		19450 Argyle Crescent			Detroit	MI	48203	
JOHNSON ROSATI LABARGE	Aselye & Field Pc	34405 W. 12 Mile Rd, Suite 200			Farmington Hills	MI	48331	
JORDAN CLINCS LIMITED PARTNERSHIP		5575 Conner			Detroit	MI	48213	
JOWA ASSOCIATES		2515 Michigan Ave			Detroit	MI	48216	
JOYFIELD CAREGIVERS		5780 Evergreen			Detroit	MI	48228	
JVS DETROITS WORKPLACE		465 West Fort Street Fifth Floor			Detroit	MI	48226	
KASIBORSKI RONANYRI FLASKA PC		1900 Buhl Bldg 535 Griswold			Detroit	MI	48226	
KELLER THOMA SCHWARTZ	Schwartz Dubai & Katz Pc	440 E Congress, 5Th Floor			Detroit	MI	48226	
KELLY SERVICES INC		211 W Fort Street Suite 100			Detroit	MI	48226	
KEO AND ASSOCIATES INC		18286 Wyoming			Detroit	MI	48221	
KIDSMART SOFTWARE COMPANY		23800 West Ten Mile Road Ste 208			Southfield	MI	48034	
KIMLEY-HORN OF MICHIGAN INC		645 Griswold Ste #1880			Detroit	MI	48226	
KING, JOHN		707 W MILWAUKEE			DETROIT	MI	48216	
Kirkland & Ellis LLP	James HM Sprayregen PC Ryan Blaine Bennett Noah J. Ornstein & Stephen C Hackney	300 North LaSalle			Chicago	IL	60654	
KOHN FINANCIAL CONSULTING		2939 Rochester Road Pmb 239			Rochester Hills	MI	48307	
KPMG CONSULTING, INC		150 West Jefferson Ste 1200			Detroit	MI	48226	
KPMG LLP		150 W Jefferson Ave Ste 1200			Detroit	MI	48226	
KVM DOOR SYSTEMS INC		24387 Sorrento Court			Clinton Township	MI	48035	
L D AGOSTINI & SONS INC	& SONS INC	15801 23 Mile			Macomb Township	MI	48042	
L I S C		1249 Washington Blvd Ste 3000			Detroit	MI	48226	
LACEY & ASSOCIATES		P O Box 36126			Grosse Pte	MI	48236	
LACEY & JONES LLP		645 Griswold Suite 3250			Detroit	MI	48226	
Lacydia Moore-Reese	Local #0062	600 W. Lafayette, Ste. 150			Detroit	MI	48226	
LAKESHORE ENGINEERING SERVICE INC		7310 Woodward Ave Ste 500			Detroit	MI	48202	
LAMONT TITLE CORPORATION		500 Griswold Ste 2100			Detroit	MI	48226	
LANIER		38701 W Seven Mile Rd Ste 260			Livonia	MI	48152	
LANZO CONSTRUCTION CO		28135 GROESBECK HWY			ROSEVILLE	MI	48066	
LARDNER ELEVATOR COMPANY		729 Meldrum			Detroit	MI	48207	
LASED		7150 W VERNOR			DETROIT	MI	48209	
LATINO FAMILY SERVICES INC	Db La Casa	3815 West Fort			Detroit	MI	48216	
LAW OFFICES COLLINS EINHORN	FARREL & ULANOFF	4000 TOWN CENTER STE 909			SOUTHFIELD	MI	48075	

Exhibit A
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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
LAWTON SCHOOL		20755 Greenfield Rd Ste 300			Southfield	MI	48075	
LEWIS & MUNDAY PC		660 Woodward Ave Ste #2490			Detroit	MI	48226	
LIEDEL GRINNAN & LIEDEL PC		607 Shelby, Suite #800			Detroit	MI	48226-3282	
LIFE FITNESS INC		5100 N River Rd			Schiller Park	IL	60176	
LIONEL SAWYER COLLINS		1700 Bank Of American Plaza	300 South Fourth St.		Las Vegas	NV	89101	
LOCAL INITIATIVES SUPPORT CORPORATION	Local Initiatives Support Corporation	660 Woodward Ave Ste 1111			Detroit	MI	48226	
LOOKING FOR MY SISTER		19161 Schaefer Ste 104			Detroit	MI	48235	
LOUIS G REDSTONE ASSCS INC		11000 W. MCNICHOLS STE 219			DETROIT	MI	48221	
LUXURY SEDAN VAN SERVICE		634 ASHLAND STE B			DETROIT	MI	48215	
MACDERMOTT ROOFING & SHEET METAL		9301 Southfield			Detroit	MI	48228	
MACK ALIVE INC		3746 Fischer St			Detroit	MI	48214	
MAJOR CEMENT CO		PO Box 19310			Detroit	MI	48219	
MARINERS INN		445 Ledyard			Detroit	MI	48201	
MARJORIE R MALARNEY & ASSOCIATES		One Michigan Ave Bldg Ste B	120 North Washington Sq Ste 110		Lansing	MI	48933	
MARYGROVE COLLEGE		8425 W. Mcnichols			Detroit	MI	48221	
MARYGROVE NONPROFIT CORPORATION		8425 WEST NICHOLS ROAD			Detroit	MI	48221-2546	
MATRIX HUMAN SERVICES		17220 Kelly Rd			Detroit	MI	48224	
MAYORS TIME		333 WEST FORT ST STE 1250			DETROIT	MI	48226	
Merrill Lynch Capital Services, Inc.	Attention: Swap Group	Merrill Lynch World Headquarters	4 World Financial Center, 18 TH Floor		New York	NY	10080	
METCO SERVICES INC		1274 Library Street Suite 400			Detroit	MI	48226	
METRO EAST DRUG TREATMENT		13929 Harper Avenue	Po Box 13408		Detroit	MI	48213	
METRO EMPLOYMENT SOLUTIONS		21700 GREENFIELD STE 106			OAK PARK	MI	48237	
METROPOLITAN ARTS COMPLEX INC		11000 W Mcnichols Suite 2-3-4			Detroit	MI	48221	
Metropolitan Baptist Church Head Start		13110 14th Street			Detroit	MI	48238	
METROPOLITAN CHILDREN & YOUTH INC		9641 Harper Ave			Detroit	MI	48213	
METROPOLITAN DETROIT AFL-CIO		600 W Lafayette Ste L133			Detroit	MI	48226	
METROPOLITAN DETROIT VISITORS	00				Detroit	MI	48226	
MGM LEGAL MGMT SOLUTIONS		19727 Pierson Dr			Northville	MI	48167-2652	
MICHIGAN CONFERENCE OF SDA DETROIT/METRO		P O Box 2244			Belleville	MI	48112	
MICHIGAN DEPARTMENT OF CAREER	Finance Department	201 N Washington Sq 7Th Floor			Lansing	MI	48913	
MICHIGAN DEPARTMENT STATE HIGHWAYS TRANS		P O BOX 30050			LANSING	MI	48909-7550	
MICHIGAN FOOD AND BEVERAGE ASSOCIATION		27700 Hoover Road			Warren	MI	48093	
MICHIGAN HVAC VOCATIONAL	Training Center Inc	1521 E Eight Mile Rd			Ferndale	MI	48220	
MICHIGAN STATE AFL-CIO HRDI		419 S Washington Ste 300			Lansing	MI	48933-2138	
MICHIGAN STATE UNIVERSITY	& Pesticide Safety Education Program B18F	Food Safety & Toxicology			East Lansing	MI	48824	
MIDNIGHT GOLF PROGRAM		8425 Mcnichols			Detroit	MI	48235	
MIDWEST CAREERS INSTITUTE		65 Cadillac Square Ste 3500			Detroit	MI	48226	
MILWAUKEE INVESTMENT CO		260 E Brown Ste 200			Birmingham	MI	48009	
MIRO WEINER & KRAMER PC		38500 Woodward Ave	P O Box 908		Bloomfield Hills	MI	48304	
MISDEMEANOR DEFENDERS LAW CLINIC P.C.		1575 E Lafayette Suite 212			Detroit	MI	48207	
MITCHCO		500 Griswold Street			Detroit	MI	48226	
MOLLY LEVITT		22800 CIVIC CENTER DR APT 204A			SOUTHFIELD	MI	48034	
MOMS & BABES TOO MSSP/ISSP INC		2401 20TH STREET			DETROIT	MI	48216	
MONTEZ GROUP		17241 Dartmouth			Oak Park	MI	48237	
MOORE & ASSOCIATES INC		535 Griswold Buhl Building Suite 1300			Detroit	MI	48226	

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MOORISH SCIENCE TEMPLE OF AMERICA		5601 GRAND RIVER			DETROIT	MI	48204	
MORGAN FRAZIER SPECIALIZED SRVS		9000 E Jefferson 15 5			Detroit	MI	48214	
MOSAIC YOUTH THEATRE OF DETROIT		3011 W Grand Blvd Ste 1510			Detroit	MI	48202	
MOTOR CITY ELECTRIC CO		9440 Grinnell			Detroit	MI	48213-1151	
MOTOR CITY ELECTRIC/METCO SERVICES AJV	AJV & SUPPLY CO DBA MELMAC COMPANY	600 RENAISSANCE CENTER STE 1600			DETROIT	MI	48226	
MOTOR CITY PIPE		PO BOX 27259			DETROIT	MI	48227	
NARDIN PARK DRUG ABUSE CENTER		9605 GRAND RIVER			DETROIT	MI	48204	
NATIONAL COUNCIL ON ALCOHOLISM	& Drug Dependence Gda	4777 E Outer Dr 4Th Flr			Detroit	MI	48234	
NEIGHBORHOOD DEVELOPMENT CORPORATION		211 W Fort St Ste 900			Detroit	MI	48226	
NEIGHBORHOOD RECONCILIATION CENTER INC		17321 Telegraph Rd Suite 308			Detroit	MI	48219-3143	
NEIGHBORHOOD SERVICE ORGANIZATION		220 Bagley	Suite 1200		Detroit	MI	48226	
NESS BORIS CORPORATION		1150 GRISWOLD SUITE 3300			DETROIT	MI	48226	
NETCOL ASSOCITES INC		PO Box 47922			Oak Park	MI	48237	
NETIMATION INC		121 Burcham			East Lansing	MI	48823	
NEW CENTER COMMUNITY	Mental Health Services	2051 W Grand Blvd			Detroit	MI	48208	
NEW DAY MULTI-PURPOSE COMMUNITY	Center Shelter	511 South Post Street			Detroit	MI	48209	
NEW DETROIT INC		Health Department Registration			Detroit	MI	48202	
NEW LIFE HOME FOR RECOVERING	Women Inc	17131 Gitre			Detroit	MI	48205	
NEW LIGHT RECOVERY CENTER INC		300 W Mcnichols			Detroit	MI	48235	
NEW ST PAUL HEAD START AGENCY		15362 SOUTHFIELD ROAD			Detroit	MI	48223-1359	
NEW TECHNOLOGY LTD		2727 SECOND AVE			Detroit	MI	48201	
NITRO TELECOM COMMUNICATIONS SPECIALIST		9559 Sanilac			Detroit	MI	48224	
NOETIX CORPORATION		2229 112Th Ave			Bellevue	WA	98004	
NORTH CENTRAL COMMUNITY MENTAL HEALTH		17141 RYAN RD			DETROIT	MI	48212	
NORTHEAST HEALTH SERVICES INC		719 Griswold Suite #500			Detroit	MI	48226	
NORTHERN AREA ASSOCIATION		84 Alger			Detroit	MI	48202	
NORTHSTAR COMMUNITY DEVELOPMENT CORP		7526 W Mcnichols			Detroit	MI	48221	
NORTHWEST COMMUNITY PROGRAMS INC		18100 Meyers Road			Detroit	MI	48235	
Northwest Detroit Non-Profit:		17223 Lasher			Detroit	MI	48219	
NOVA CONTRACTING CORPORATION		18371 Weaver			Detroit	MI	48228	
NOVA DEVELOPMENT GROUP DETROIT LLC		16550 Chapel St			Detroit	MI	48219	
NTH CONSULTANTS LTD		2000 Brush Street 480 Ford Field			Detroit	MI	48226	
OFFICE EXPRESS		1280 Big Beaver Rd			Troy	MI	48083	
OLAUGHLIN CONSTRUCTION		7700 2Nd Ave Ste 505			Detroit	MI	48202	
OLYMPIA ENTERTAINMENT		2211 Woodward Avenue			Detroit	MI	48202	
OMNICARE HEALTH PLAN		1155 BREWERY PARK BLVD STE 250 PO BOX 79001			DETROIT	MI	48279	
OMNILEARN LLC		13124 Fox Path Lane			W Friendship	MD	21794	
OPERATION ABLE OF MICHIGAN		4750 Woodward Suite 200			Detroit	MI	48201	
OPERATION GET DOWN		10100 Harper			Detroit	MI	48213	
OPERATION HELP INC		277 Gratiot Ave 2Nd Floor			Detroit	MI	48226	
OPERATION HELPING HAND INC		2250 14Th Street			Detroit	MI	48218	

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ORCHARDS CHILDRENS SERVICE		30215 Southfield Road			Southfield	MI	48076	
ORDER OF THE FISHERMEN MINISTRY		10025 Grand River			Detroit	MI	48204	
ORGANIZATION AND SYSTEMS CHANGE CONSULT		23721 Leighwood Dr			Woodhaven	MI	48183	
PARK RITE		1426 Times Square			Detroit	MI	48226-1519	
PARKVIEW COUNSELING CENTER		18609 W SEVEN MILE RD			DETROIT	MI	48219	
PARSONS BRINCKEROFF MICHIGAN INC		500 Griswold St Ste 2900			Detroit	MI	48226	
PARTRIDGE ENTERPRISES INC		4705 Industrial Drive			Clark Lake	MI	49234	
PATTERSON PHIFER	TREASURER CITY OF DETROIT	512 CCB			DETROIT	MI	48226	
PATTERSON PHIFER & PHILLIPS		1274 Library, Suite 500			Detroit	MI	48221	
Paul Weiss Rifkind Wharton & Garrison LLP	Daniel J Kramer & Kelley a Cornish	1285 Ave of the Americas			New York	NY	10019-6064	
PAYNE-PULLIAM SCHOOL OF TRADE		2345 Cass Avenue			Detroit	MI	48201-3305	
PAYNE-PULLIAM SCHOOL OF TRADE AND COMMERCE		2345 CASS AVE			DETROIT	MI	48201	
PCT SECURITY LLC		34668 Nova Dr			Clinton Township	MI	48035	
PEGGY YOUNG & ASSOCIATES INC		8100 E Jefferson Ave Ste 106A			Detroit	MI	48214	
PEOPLES COMMUNITY SERVICES OF METROPOLITAN DETROIT		412 W Grand Blvd			Detroit	MI	48216	
PEOPLES CREATIVE ENSEMBLE	HOLD FOR DEPARTMENT PICK-UP				DETROIT	MI	48226	
PEPPER HAMILTON LLP		100 RENAISSANCE CENTER 36TH FLOOR			DETROIT	MI	48243	
PERRY MATHIS MD		1300 LAFAYETTE APT 1801			DETROIT	MI	48207	
PHARMACY EMPLOYMENT SERVICE		6443 INKSTER	SUITE 170F		BLOOMFIELD TOWNSHIP	MI	48301	
PHIFER & WHITE PC		1274 Library St Ste 500			Detroit	MI	48226	
PHILLIP G CRAMER MD		30025 FOX GROOVE			FARMINGTON HILLS	MI	48334	
PHOENIX SERVICES UNLIMITED INC		16400 J. L. Hudson Dr.			Southfield	MI	48075	
PIERCE MONROE & ASSOCIATES INC		535 Griswold Suite 2200			Detroit	MI	48226	
PIQUETTE MARKET INC		285 Piquette St			Detroit	MI	48202	
PLANNED PARENTHOOD	Of Southeast Michigan	8325 East Jefferson			Detroit	MI	48214	
PLUNKETT & COONEY PC		243 W Congress Ste 800			Detroit	MI	48226	
POLICE ATHLETIC LEAGUE INC		18100 Meyers Rd			Detroit	MI	48235	
Police Officers Association of Michigan	John Barr	27056 Joy Rd.			Redford	MI	48239	
Police Officers Labor Council	Chet Kulesza	667 E. Big Beaver Rd. #205			Troy	MI	48083	
Police Officers Labor Council - DFO's	Andre Graham	12141 North Martindale			Detroit,	MI	48204	
Police Officers Labor Council - Health	Marvin Hansberry	518 Inkster Road			Dearborn Heights	MI	48127	
POPKIN SOFTWARE SYSTEMS		11 Park Place 15Th Floor			New York	NY	10007	
POSEN CONSTRUCTION CO		7991 Hartwick			Detroit	MI	48211	
POSITIVE IMAGES		694 East Grand Blvd			Detroit	MI	48207	
PREMIER STAFFING SOURCE INC		4640 Forbes Boulevard, Suite 200A			Lanham	MD	20706	
PRISM SOLUTIONS L L C		27777 Franklin Rd Ste 300			Southfield	MI	48034	
PROBE ENVIRONMENTAL INC		2880 Dexter Rd			Ann Arbor	MI	48103	
PROJECT GET		8255 Second Ave			Detroit	MI	48202	
PROVIDENCE COMMUNITY SERVICES/ROSS IES		210 South Centre Street			Pottsville	PA	17901	
PVS TECHNOLOGIES INC		10900 Harper Ave			Detroit	MI	48213	
R L WINIGER & COMPANY		555 Brush Suite 1910			Detroit	MI	48226	
RALPH CALDER & ASSOC		208 West Liberty			Ann Arbor	MI	48104	
RAM CONSTRUCTION SERVICES OF MICHIGAN INC		13800 Eckles Rd			Livonia	MI	48150	
RAMA RAO & ALFRED INC	ALFRED INC	18447 West Eight Mile Rd			Detroit	MI	48219	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
RANDALL S LEVINE P C DBA LEVINE & LEVINE P C		427 South Burdick Street			Kalamazoo	MI	49007	
RANDY LANE PC		211 W Fort Street Ste 517			Detroit	MI	48226	
RAYMOND JONES MD1		16822 WARWICK			DETROIT	MI	48219	
REACH INC		15866 ROSA PARKS			DETROIT	MI	48238	
REACH PROJECT INC		7737 Kercheval	Rm 216		Detroit	MI	48214	
REDSTONE ARCHITECTS		29201 Telegraph Ste 400			Southfield	MI	48034	
REID & REID PC		821 West Milwaukee			Detroit	MI	48202	
RENAISSANCE PROPERTIES INC		2051 Rosa Parks Blvd			Detroit	MI	48216	
RESOURCE DATA SYSTEMS CORP		29777 Telegraph Rd Suite 1151			Southfield	MI	48034	
RESOURCE NETWORK		91 N Saginaw Ste #203			Pontiac	MI	48342	
RESPONSE NETWORK		24 Hemlock Road			Haover	NH	03755	
RIGHT ASSOC - JANNOTTA BRAY & ASSOC	OAK HOLLOW CORP 40 OAK HOLLOW	STE 210			SOUTHFIELD	MI	48034	
RILEY ROUMELL & CONNOLLY PC	Est Of Joseph W Obrien	615 Griswold Ste #700			Detroit	MI	48226-3535	
RLI INSURANCE COMPANY		9025 N Lindbergh Drive			Peoria	IL	61615	
ROBERT C BIRKS MD PC		24355 SANTA BARBARA DRIVE			SOUTHFIELD	MI	48075	
ROBERT MATHEWS & ASSOCIATES INC		1000 Maple St			Detroit	MI	48207	
ROBERT SEDLER	WAYNE STATE UNIV	LAW SCHOOL 468 E FERRY			Detroit	MI	48202	
ROSE & ROSE		1320 19Th Street, N.W., Ste. #601			Washington	DC	20036	
ROSS LEARNING INC		19900 West Nine Mile Rd Ste 200			Southfield	MI	48075	
ROY F WESTON INC		300 River Place	Ste 2800		Detroit	MI	48207	
ROYAL ROOFING CO INC		2445 Brown Road			Orion	MI	48359	
S D HAMILTON GROUP	GROUP	20233 RENFREW			DETROIT	MI	48221	
SABRE CONTRACTING LLC		17437 Third St			Detroit	MI	48203	
SACRED HEART MAJOR SEMINARY		2701 W Chicago			Detroit	MI	48206	
SACRED HEART REHABILITATION CENTER, INC.		400 Stoddard Road	Po Box 41038		Memphis	MI	48041-1038	
SAFE CENTER INC		11241 Gunston			Detroit	MI	48213	
SALVATION ARMY BOOTH SERVICES	CAPTAIN GEOFFREY ALLAN	130 W GRAND BLVD ATTENTION			DETROIT	MI	48216	
SANDERS & JOHNSON PLLC		333 W Fort	Ste 1260		Detroit	MI	48226	
Sanitary, Chemists & Technicians Association	Saulius Simoliunas	2727 Second Ave. Rm. 314 - D			Detroit	MI	48201	
SBS Financial Products Company, LLC	Attention: John Carter	100 Wall Street, 22nd Floor			New York	NY	10005	
SCHINDLER ELEVATOR CORPORATION		28451 Schoolcraft Road			Livonia	MI	48150	
SCHUMAKER & COMPANY INC		117 North First Street Ste 60			Ann Arbor	MI	48104-1354	
SEIU Professional & Technical	Yolanda Langston	Local 517M	1275 Library St., Ste. 300		Detroit	MI	48226	
SEIU Supervisory & Non Supervisory	Yolanda Langston	Local 517M	1274 Library St.,		Detroit,	MI	48226	
Senior Accountants, Analysts & Appraisers Asso.	Audrey Bellamy	65 Cadillac Square, Ste. 2905			Detroit	MI	48226	
Senior Water Systems Chemist Association	Andrew Ross	2727 Second Ave. Rm. 311- A			Detroit	MI	48201	
SER CASA ACADEMY		3815 W. Fort St.			Detroit	MI	48201	
SER METRO DET JOB FOR PROGRESS		9301 MICHIGAN			Detroit	MI	48210-2038	
SERCO INC		9301 MICHIGAN AVE			Detroit	MI	48210-2038	
SFT INCORPORATED AN OHIO CORP		6629 WEST CENTRAL AVENUE			TOLEDO	OH	43617	
SHAR HOUSE		1852 W Grand Blvd			Detroit	MI	48208	
SHARON RODDY MD		3765 CRANE			DETROIT	MI	48214	
SHEVRIN CONSULTING SERVICES		7364 Oak Tee Dr			West Bloomfield	MI	48322	
SIEMENS BUILDING TECHNOLOGIES INC		31623 Industrial Drive	Mail Returned On June 23, 2009		Livonia	MI	48150	

In re City of Detroit, Michigan
Case No. 13-53846

Exhibit A
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
SIEMENS HEALTHCARE DIAGONSTICS		Po Box 121102			Dallas	TX	75312-1102	
SILVERI ARCHITECTS		1339 Joliet			Detroit	MI	48207	
SIMON HOUSE		17300 Burgess			Detroit	MI	48219	
SIMONE CONTRACTING CORPORATION		6816 19 1/2 Mile Road			Sterling Heights	MI	48314	
SMITH BROS ELECTRIC INC		18445 Weaver			Detroit	MI	48228	
SMITH GROUP JJR LLC		110 Miller Ave			Ann Arbor	MI	48104	
SNELL ENVIRONMENTAL GROUP INC		151 W Congress Suite 328			Detroit	MI	48226	
SOBH PROPERTY MANAGEMENT LLC		26648 Van Dyke Avenue			Centerline	MI	48015	
SOBRIETY HOUSE INC		2081 W Grand Blvd			Detroit	MI	48208	
SOCIETY OF ST VINCENT DE PAUL		3000 Gratiot			Detroit	MI	48207	
SONDRA E JENKINS		19395 STRATHCONA DRIVE			DETROIT	MI	48203	
SOUTHEAST CHILDREN AND FAMILY DEVELOPMENT HEAD START		3975 Concord			Detroit	MI	48207	
SOUTHEASTERN MICHIGAN HEALTH ASSOC	ASSOC	200 Fisher Bldg	3011 West Grand Blvd Suite 200		Detroit	MI	48202-3011	
SOUTHWEST COUNSELING & DEV SRVS		1700 Waterman			Detroit	MI	48209	
Southwest Detroit Business Association		7752 W Vernor Hwy			Detroit	MI	48209	
SOUTHWEST DETROIT COMMUNITY	Recreation League	P O Box 43081			Detroit	MI	48243	
SPALDING DEDECKER ASSOCIATES INC		220 W Congress St Ste 400			Detroit	MI	48226	
SPEC ASSOCIATES		615 Griswold Suite 1505			Detroit	MI	48226	
SPECTRUM HUMAN SERVICES		28303 Joy Rd			Westland	MI	48185	
SPIEGEL & MCDIARMID		1333 New Hampshire Ave Nw			Washington	DC	20036	
ST GREGORY COMMUNITY CENTER		15031 DEXTER			DETROIT	MI	48238	
ST PATRICKS SENIOR CENTER INC		58 Parsons Ave			Detroit	MI	48201	
ST REGIS DETROIT PARTNERS LLC		3071 W Grand Blvd			Detroit	MI	48202	
STAR CENTERS INC		13575 LESURE			DETROIT	MI	48227	
STELLA B SEIDEN		42198 Farragut Court			Northville	MI	48167-1901	
STONE & WEBSTER MICHIGAN INC		9201 East Dry Creek Road			Centennial	CO	80112	
STRATEGIC STAFFING SOLUTIONS		3011 W Grand Blvd Fisher Bldg Ste 1415			Detroit	MI	48207	
STROHL SYSTEMS GROUP INC		631 Park Ave			King Of Prussia	PA	19406	
STS CONSULTANTS LTD		1502 Randolph St Ste 100			Detroit	MI	48226	
SWORD SOLUTIONS INC		P O Box 336			Swanton	OH	43558	
SYNC TECHNOLOGIES INC		One Kennedy Sq			Detroit	MI	48226	
SYNCH SOLUTIONS		211 West Wacker Drive Suite 300			Chicago	IL	60606	
Syncora Guarantee, Inc.	Attn: Claude LeBlanc & James Lundy	135 West 50th Street, 20th Floor			New York	NY	10020	
SYSTEMS CONSULTING GROUP LLC		1301 S Baylis St Suite 123			Baltimore	MD	21224	
T & T BUILDERS		3889 Greenhill Drive			Pinckney	MI	48169	
TARA TUOMAALA		818 FORESTDALE			ROYAL OAK	MI	48067	
TC SIMMONS VISITING MINISTRY		10501 ORANGELAWN			DETROIT	MI	48201	
Teamsters	Joseph Valenti	Local #214	2825 Trumbull Ave.		Detroit	MI	48216	
TECH TOWN		440 Burroughs St			Detroit	MI	48202	
TEI ENVIRONMENTAL SOLUTIONS LLC		22226 Garrison St			Dearborn	MI	48124	
TETRA TECH MPS	Dept 1648				Denver	CO	80291-1648	
THE ARTS PLACE		8904 Woodward			Detroit	MI	48202	
THE BARTECH GROUP		17199 N Laurel Park Dr Ste 224			Livonia	MI	48152	
THERMO JARRELL ASH CORP		DRAWER CS 100623			ATLANTA	GA	30384	
THOMAS E MARSHALL PC		3001 West Big Beaver Road Suite 600			Troy	MI	48084	
THOMAS J WALSH APPRAISAL CO		5505 OLD US-23 STE 700			BRIGHTON	MI	48329	
TIBURON INC		6200 Stoneridge Mall Rd Ste 400			Pleasanton	CA	94588	
TILLMAN & TILLMAN PC		3400 Russell St, Suite #205			Detroit	MI	48207	

Exhibit A
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
TIMMIS & INMAN LLP		300 TALON CENTER			DETROIT	MI	48207	
TISEO BROTHERS INC		2219 ALEXANDER			TROY	MI	48084	
TODD PHILLIPS CHILDRENS HOME		1561 WEBB			DETROIT	MI	48206	
Travelers Aid Society of Detroit		65 Cadillac Sq 3000			Detroit	MI	48226	
TWW & ASSOCIATES INC		1505 Woodward Ave 5Th Flr			Detroit	MI	48226	
TXU ENERGY SERVICE		1601 BRYAN ST	EP 08054		DALLAS	TX	75201	
UAW - Civilian Police Investigators	John Cunningham	Local #212	27800 George Merrelli Dr.		Warren	MI	48092	
UAW - Legal Assistants	John Cunningham	Local # 412	27800 George Merrelli Dr.		Warren	MI	48092	
UAW - PAA	Robyn Brooks	Local #2211	2 Woodward Avenue, Ste. 500		Detroit	MI	48226	
UAW - WWTP Supervisors	Laurie Stuart	Local #2200	5201 Woodward Ave.		Detroit	MI	48202	
UB AG, Stamford Branch	Attention: Legal Department	677 Washington Blvd.			Stamford	CT	06912-0300	
UBS Securities LLC	Attention: Rrahime Bell	1285 Avenue of the Americas, 15 Floor			New York	NY	10019	
UNIGLOBE CONSTRUCTION CO		19401 W	Mc Nichols Ste B		Detroit	MI	48219	
UNITED COMMUNITY HOUSING COALITION		5031 Grandy Street			Detroit	MI	48211	
UNIVERSAL SYSTEM TECHNOLOGIES INC		21711 W Ten Mile Rd Ste 111			Southfield	MI	48075	
UNIVERSITY FAMILY PHYSICIANS		15400 W MCNICHOLS			DETROIT	MI	48235	
UNIVERSITY OF DETROIT MERCY	School Of Law	651 E Jefferson			Detroit	MI	48226	
UNIVERSITY OF MICHIGAN		2000 Bonisteel Blvd			Ann Arbor	MI	48109	
UNIVERSITY PHYSICIAN GROUP	Lawrence Morawa Md	18100 Oakwood Blvd Ste 300			Dearborn	MI	48124-4085	
UNIVERSITY WOMENS CARE	Hutzel Hospital/Dept Of Ob-Gyn	4707 St Antoine			Detroit	MI	48201	
UNLIMITED SOLUTIONS INC		151 W Fort Street			Detroit	MI	48226-3207	
UPTOWN LAND DEVELOPMENT CORP	DEVELOPMENT CORP C/O SUPERIOR MGT	28400 NORTHWESTERN HWY			SOUTHFIELD	MI	48034	
URBAN MANAGEMENT CORP		20241 Livernois			Detroit	MI	48221	
URBANWERKS LLC		743 Beaubien Loft 508			Detroit	MI	48236	
URS CORPORATION		5100 Nw 33Rd Ave #155			Fort Lauderdale	FL	33309	
URSO PALMER & ROSS P C	F. Phillip Colissta	535 Buhl Bldg			Detroit	MI	48226	
U-SNAP BAC NON-PROFIT CORP	HOLD FOR DEPT PICK UP 15541 E	WARREN			DETROIT	MI	48215	
Utility Workers Union of America	Carl Anderson	Local #488	19315 Westmoreland		Detroit	MI	48219	
Utility Workers Union of America	Curlysa	Local #504	5405 Railview Ct. - Apt. 166		Shelby Township	MI	48316	
Utility Workers Union of America	James Harrison	P.O. Box 611260			Port Huron	MI	48061	
Utility Workers Union of America	Samuel Wilson	Local #531	5274 Nottingham Rd.		Detroit	MI	48224	
V W PROPERTIES		PO Box 250338			Franklin	MI	48025	
VAN OVERBEKE & ASSOCIATES		243 W	CONGRESS SUITE 480		DETROIT	MI	48226	
VAN SCOYOC ASSOCIATES INC		101 Constitution Ave Nw Ste 600			Washington	DC	20001	
VANOVERBEKE MICHAUD & TIMMONY P C		79 Alfred			Detroit	MI	48201	
VARNUM RIDDERING SCHMIDT	Bridge Place	333 Bridge St Nw Ste 1700			Grand Rapids	MI	49504	
VENABLE BAETJER HOWARD LLP		1201 New York Ave N.W.			Washington	DC	20005	
VIRCHOW KRAUSE & CO LLP		One Towne Square Ste 600			Southfield	MI	48076-3710	
VIRGINIA PARK CITIZENS SERVICE		8431 Rosa Parks Blvd			Detroit	MI	48206	
VISION INFORMATION TECHNOLOGIES		3031 W Grand Boulevard Suite 695			Detroit	MI	48202	
VOICE PRINT INTERNATIONAL INC		975 Flynn Road			Camarillo	CA	93012	
VORHIES ESTATE INC		5 Balfour Rd East			Palm Beach Gardens	FL	33418-7022	
VS VISUAL STATEMENT INC		#1-1445 Mcgill Road			Kamloops	BC	V2C6K7	Canada
W D LEE CENTER FOR LIFE MANAGEMENT		3800 Woodward Suite 208			Detroit	MI	48201	
W-3 CONSTRUCTION COMPANY		7601 Second Ave			Detroit	MI	48202	
WALBRIDGE-ALDINGER CO		777 Woodward Ave Ste 300			Detroit	MI	48226	
WALSH CONSTRUCTION		3011 W Grand Blvd Ste 466			Detroit	MI	48203	

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CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
WARM TRAINING CENTER		4835 Michigan Ave			Detroit	MI	48210	
WARM TRAINING PROGRAM INC		4835 Michigan Ave			Detroit	MI	48210	
WARREN CONNER DEVELOPMENT COALITIONS		11148 HARPER AVENUE			Detroit	MI	48213-3364	
WAYNE COUNTY	Wayne County Emergency Management	10250 Middlebelt Road			Detroit	MI	48242	
Wayne County Community College		801 W. Fort			Detroit	MI	48226	
WAYNE STATE UNIV	Attention Debra Gorney	Student Center Building Room 211			Detroit	MI	48202	
WAYNE STATE UNIVERSITY		15400 W Mcnichols			Detroit	MI	48235	
WAYNE STATE UNIVERSITY COLLEGE	EDUCATION C/O P. HENRY, ACCT.	254 ADMINISTRATIVE SERV BLDG.			DET	MI	48202	
WCI CONTRACTORS		20210 Conner			Detroit	MI	48234	
WE CARE DEVELOPMENT CORP		1959 E Jefferson Ave			Detroit	MI	48207	
Weil, Gotshal & Manges LLP	Attn: Gary T. Holtzer, Esq. & Alfredo R. Perez, Esq.	767 Fifth Avenue			New York	NY	10153	
WEISS CONSTRUCTION CO		200 Renaissance Ctr	Ste 3770		Detroit	MI	48243	
WELLSPRING		16742 Lamphere			Detroit	MI	48219	
WEST DETROIT INTERFAITH	COMMUNITY ORGANIZATION	9520 METTETAL			DETROIT	MI	48227	
WESTFIELD DETROIT L L C		5919 Tireman			Detroit	MI	48204	
WESTIN ENGINEERING INC		407 E Fort Street Suite 200			Detroit	MI	48226	
WILDWOOD RANCH		4909 BROPHY ROAD			HOWELL	MI	48843	
WILLA R WALKER LLC		26450 Carol Drive			Franklin	MI	48025	
WILLIAMS ACOSTA PLLC		535 Griswold Ste 1000			Detroit	MI	48226	
WILLIE L MAYO CPA		23300 Greenfield Road Suite 206			Detroit	MI	48237	
WILLIE MCCORMICK ASSOCIATES INC		13522 Foley St			Detroit	MI	48227	
Wilmington Trust. National Association	Attention: Jay H . Smith IV	25 South Charles Street. 11th Floor			Baltimore	MD	21201	
WINDHAM REALTY GROUP INC		6022 West Maple Road Suite 415			West Bloomfield	MI	48322	
Womens Justice Center		PO Box 13500			Detroit	MI	48213-0500	
WOMENS JUSTICE CENTER/MY SISTER PLACE		615 Griswold Ste 1520			Detroit	MI	48226	
WORKBRAIN INC		3440 Preston Ridge Road Suite 100			Alpharetta	GA	30005	
WTF COMPANY L L C		23001 W Industrial Drive			St Clair Shores	MI	48080	
XEROX CORPORATION		300 Galleria Officentre			Southfield	MI	48034	
XL Capital Assurance Inc.	Attention: Surveillance	1221 Avenue of the Americas			New York	NY	10020	
YMCA OF METRO DETROIT		10900 Harper Avenue			Detroit	MI	48213	
YMCA OF METROPOLITAN DETROIT		1401 Broadway Ste 3A			Detroit	MI	48226	
YOUNG DETROIT BUILDERS		1627 - 29 W. Lafayette			Detroit	MI	48216	
YOUTH CONNECTION		4777 E Outer Dr			Detroit	MI	48234	
YOUTH LINKS USA		15400 Grand River			Detroit	MI	48227	
YWCA INTERIM HOUSE		PO Box 21094			Detroit	MI	48221	
ZETA STORKS NEST FOUNDATION	HOLD FOR DEPARTMENT PICK-UP				DETROIT	MI	48221	

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

-----X
In re : Chapter 9
CITY OF DETROIT, MICHIGAN, : Case No. 13-53846
Debtor. : Hon. Steven W. Rhodes
-----X

**NOTICE REGARDING (A) EXECUTORY CONTRACTS
AND UNEXPIRED LEASES TO BE REJECTED PURSUANT
TO SECTION 365 OF THE BANKRUPTCY CODE, (B) BAR DATE FOR
CLAIMS ARISING THEREFROM AND (C) RELATED PROCEDURES**

TO ALL PERSONS AND ENTITIES WHO ARE PARTIES TO THE EXECUTORY
CONTRACTS OR UNEXPIRED LEASES LISTED ON ANNEX A ATTACHED TO
THIS NOTICE

PLEASE TAKE NOTICE OF THE FOLLOWING:

1. Contract Procedures Order; Plan Rejection Exhibit. On August 4, 2014, the United States Bankruptcy Court for the Eastern District of Michigan (the "Bankruptcy Court") entered an Order (the "Contract Procedures Order") approving, among other things, certain procedures with respect to the proposed rejection of Executory Contracts and Unexpired Leases pursuant to the Sixth Amended Plan of Adjustment of Debts of the City of Detroit, Michigan (as it may

be further amended, the "Plan").¹ On August 20, 2014, the City filed Exhibit II.D.6 to the Plan (the "Plan Rejection Exhibit"). As set forth in, and consistent with the terms of, Section II.D.6 of the Plan, any Executory Contract or Unexpired Lease listed on the Plan Rejection Exhibit shall be deemed rejected by the City pursuant to section 365 of the Bankruptcy Code and Section II.D.6 of the Plan.

2. Executory Contracts and Unexpired Leases to Be Rejected.

You (or your affiliate or client) are a counterparty to one or more Executory Contracts or Unexpired Leases listed on the Plan Rejection Exhibit, which agreements are identified on Annex A hereto (each such agreement on Annex A, a "Rejected Agreement"). Pursuant to Section II.D.6 of the Plan, the entry of an order confirming the Plan will constitute an order of the Bankruptcy Court approving the rejection of each Rejected Agreement, effective as of the Effective Date. You will receive an additional notice of the occurrence of the Effective Date if and when the Effective Date occurs.

3. Reservation of Rights. In accordance with the Plan, the City has reserved the right, at any time through the Effective Date, to amend the Plan Rejection Exhibit to add or delete any contract or lease identified thereon. The

¹ Capitalized terms not otherwise defined herein have the meanings given to them in the Plan. References to specific sections of the Plan shall be re-numbered or deemed re-numbered as necessary if such specific sections are re-numbered in any amended version of the Plan filed with the Bankruptcy Court.

City will provide a further notice of any amendments to the Plan Rejection Exhibit to each party to an Executory Contract or Unexpired Lease affected thereby.

Further, listing a contract or lease on the Plan Rejection Exhibit does not constitute an acknowledgment or agreement by the City, or a determination of the Bankruptcy Court, that such contract or lease is an Executory Contract or Unexpired Lease, and the City reserves all rights with respect thereto. Each contract or lease identified on Annex A shall be rejected only to the extent that any such contract or lease constitutes an Executory Contract or Unexpired Lease.

Rejection of any contract or lease identified on Annex A shall not constitute a termination of preexisting obligations owed to the City under such contract or lease.

Notwithstanding any applicable non-bankruptcy law to the contrary, the City expressly reserves and does not waive any right to receive, or any continuing obligation of a non-City party to provide, warranties, indemnifications or continued maintenance obligations on goods previously purchased, or services previously received, by the City from non-City parties to rejected Executory Contracts or Unexpired Leases, and any such rights shall remain vested in the City as of the Effective Date.

4. Objections to Proposed Rejection. Pursuant to the Contract Procedures Order, if you wish to object to the proposed rejection of the Rejected Agreement(s) identified on Annex A, you must file with the Bankruptcy Court and

serve on counsel to the City, at the addresses indicated in the signature block hereof, a written objection (a "Rejection Objection") setting forth the basis for opposing rejection of the Rejected Agreement(s) no later than 14 days after the date of this Notice (i.e., by September 8, 2014). The City may file a reply to a Rejection Objection (a "Rejection Reply") no later than ten days after the filing of the Rejection Objection. If no Rejection Objection is properly and timely filed and served with respect to a Rejected Agreement, the proposed rejection thereof will be deemed approved in accordance with Section II.D.6 of the Plan. To facilitate settlement discussions, the deadline to file a Rejection Objection or a Rejection Reply may be extended by a written agreement of the contract counterparty and the City.

5. Resolution of Rejection Objection. If a Rejection Objection is timely filed and served, the parties shall confer regarding the potential resolution of the Rejection Objection for at least a seven-day period after the Rejection Objection is filed. In this regard, the City invites you to contact Joseph Tiller, Esq. of Jones Day at jtiller@jonesday.com or (312) 269-4070 to seek to resolve your Rejection Objection prior to or after filing such Rejection Objection.

6. Scheduling of Hearing on Rejection Objection. If a Rejection Objection is timely filed and the parties are unable to resolve the Rejection Objection during the seven-day period referenced above, either party may seek to

have the dispute heard by the Bankruptcy Court by filing a hearing request with the Bankruptcy Court (a "Rejection Hearing Request"). A Rejection Reply filed by the City shall be deemed a Rejection Hearing Request. Any Rejection Hearing Request shall seek a hearing on a date that is at least ten days after the date of filing such request (which hearing may be the Confirmation Hearing).

7. Rejection Damage Claim Bar Date. The bar date for filing a Rejection Damage Claim will be the later of: (a) 45 days after the Effective Date or (b) 45 days after such Executory Contract or Unexpired Lease is rejected pursuant to a Final Order or designated for rejection in accordance with Section II.D.3 of the Plan. Any party who fails to timely file a Rejection Damage Claim within such applicable time periods will be forever barred from receiving a Distribution from the City on account of such Claims.

8. Procedures for Filing a Rejection Damage Claim. Proofs of claim evidencing Rejection Damage Claims shall be filed in accordance with the following procedures:

- (a) Proofs of claim must be filed by mailing the original proof of claim or delivering the original proof of claim by hand or overnight courier either to: (i) the City of Detroit Claims Processing Center, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245; or (ii) the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Eastern District of Michigan (the "Clerk's Office"), 211 West Fort Street, Suite 1700, Detroit, Michigan 48226. Proofs of claim submitted by facsimile, electronic mail or

electronic (ECF) court filing shall not be accepted and shall not be deemed properly filed;

- (b) Proofs of claim will be deemed timely filed only if actually received by the City's claims agent, Kurtzman Carson Consultants LLC ("KCC"), or the Clerk's Office at the addresses set forth in the foregoing subparagraph on or before the applicable bar date. If you wish to receive acknowledgement of receipt of a proof of claim by KCC or the Clerk Office, you also must submit to KCC or the Clerk's Office by the applicable bar date and concurrently with submitting your original proof of claim: (i) a copy of the original proof of claim; and (ii) for claims submitted to KCC or by mail to the Clerk's Office, a self-addressed, postage prepaid return envelope; and
- (c) Proofs of claim must (i) be signed by you or your authorized agent; (ii) include any documents upon which the claim is based (or, if such documents are voluminous, a summary) or an explanation as to why the documents are not available; (iii) be written in the English language; and (iv) be denominated in United States currency.

A blank proof of claim form is available at the Document Website, as noted below.

9. Document Website. The most current version of the Plan

Rejection Exhibit, a blank proof of claim form and other information regarding the

City's Chapter 9 Case, can be found at the City's Document Website at

<http://www.kccllc.net/Detroit>.

Dated: August 25, 2014

Respectfully submitted,

/s/ Heather Lennox

David G. Heiman (OH 0038271)

Heather Lennox (OH 0059649)

JONES DAY

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Facsimile: (213) 243-2539

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Jonathan S. Green (MI P33140)

Stephen S. LaPlante (MI P48063)

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STONE, P.L.C.

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laplante@millercanfield.com

ATTORNEYS FOR THE CITY OF DETROIT

ANNEX A

CERTIFICATE OF SERVICE

I, Heather Lennox, hereby certify that the foregoing Reply to Response of Wilmington Trust, National Association, to Notice of Amended Executory Contracts and Unexpired Leases to Be Rejected Filed by the City of Detroit was filed and served via the Court's electronic case filing and noticing system on this 17th day of October, 2014.

/s/ Heather Lennox