

EXHIBIT M

UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

IN RE WILLIAMS SECURITIES
LITIGATION

This Document Relates To: WMB Subclass

Case No. 02-CV-72-SPF-FHM

Lead Case

Judge Stephen P. Friot

**DECLARATION OF MICHAEL MOCO
IN SUPPORT OF JOINT PETITION FOR
ATTORNEYS' FEES AND REIMBURSEMENT OF LITIGATION EXPENSES
FILED ON BEHALF OF VANOVERBEKE, MICHAUD & TIMMONY, P.C.**

I, Michael Moco, hereby declare as follows:

1. I am a member of the law firm of VanOverbeke, Michaud & Timmony, P.C. I respectfully submit this affidavit in support of my firm's application for an award of attorneys' fees in connection with services rendered in this case, as well as the reimbursement of expenses incurred by my firm in connection with this litigation.

2. My firm, whose client, the City of Westland Police and Fire Retirement System, acted as a proposed class representative in this class action, worked under the direction of Lead Counsel Bernstein Litowitz Berger & Grossmann LLP ("BLBG").

3. The schedule attached hereto as Exhibit 1 is a detailed summary indicating the amount of time spent by the partners, attorneys and professional support staff of my firm who were involved in this litigation, and the lodestar calculation based on my firm's current billing rates. For personnel who are no longer employed by my firm, the lodestar calculation is based upon the billing rates for such personnel in his or her final year of employment by my firm. The schedule was prepared from contemporaneous, daily time records regularly prepared and

maintained by my firm, which are available at the request of the Court. Time expended in preparing this application for fees and reimbursement of expenses has not been included in this request.

4. The hourly rates for the partners, attorneys and professional support staff in my firm included in Exhibit 1 are the same as the regular current rates charged for their services in non-contingent matters and/or which have been accepted and approved in other securities or shareholder litigation.

5. The total number of hours expended on this litigation by my firm is 118.10. The total lodestar for my firm is \$23,620.00, consisting solely of attorneys' time.

6. My firm's lodestar figures are based upon the firm's billing rates, which rates do not include charges for expense items. Expense items are billed separately and such charges are not duplicated in my firm's billing rates.

7. Attached hereto as Exhibit 2 is a brief biography of my firm and attorneys in my firm who were principally involved in this litigation.

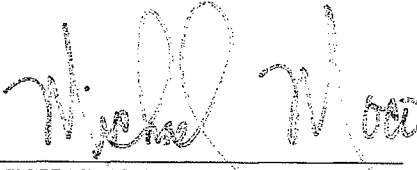

MICHAEL MOCO

EXHIBIT 1

EXHIBIT 1

In re Williams Securities Litigation
Case No. 02-CV-72-SPF-FHM

VANOVERBEKE, MICHAUD & TIMMONY, P.C.

TIME REPORT

January 28, 2005 through October 25, 2006

NAME	HOURS	HOURLY RATE	LODESTAR
Partners			
Associates			
Michael E. Moco	118.10	200.00	\$23,620.00
Professional Support Staff			
TOTAL LODESTAR	118.10	200.00	\$23,620.00

EXHIBIT 2

VANOVERBEKE
MICHAUD &
TIMMONY, P.C.

ATTORNEYS AND COUNSELORS

MICHAEL J. VANOVERBEKE
THOMAS C. MICHAUD
JACK TIMMONY
MICHAEL E. MOCO
KARI L. TAURIAINEN
ERIC A. LADASZ

79 ALFRED STREET
DETROIT, MICHIGAN 48201
TEL: 313-578-1200
FAX: 313-578-1201
WWW.VMTLAW.COM

I. INTRODUCTION:

VanOverbeke, Michaud & Timmony, P.C. is committed to assisting our clients in fulfilling their fiduciary responsibilities by providing quality legal services and administrative support to public employee pension systems, disability plans, and health and welfare plans.

VanOverbeke, Michaud & Timmony, P.C.'s focus on employee benefits law enables the firm to provide comprehensive services uniquely tailored to the needs of our public fund clients. The firm is prepared to provide timely advice on legal issues in areas such as public pension, health care, disability, municipal, domestic relations, labor, tax and trust law.

Our office is well acquainted with public employee benefits plans and understands what effect collective bargaining agreements and applicable federal and state laws have on an employee benefits plan. In addition, the firm is experienced in dealing with actuaries, financial consultants and money managers, and understands their relationship and responsibilities.

As a firm specializing in employee benefits law, VanOverbeke, Michaud & Timmony, P.C. takes a pro-active approach in representing its clients and is willing and able to assist you and your administrative support staff in all aspects of administration, operation, and management of the fund.

II. CLIENT SERVICES:

VanOverbeke, Michaud & Timmony, P.C.'s focus on public employee benefits law allows the firm to provide comprehensive services, including:

A. BENEFIT ADMINISTRATION

- Attendance at meetings and committee meetings
- Rendering of legal opinions regarding benefit administration, investment compliance, and fiduciary duties
- Drafting, clarification and revision of resolutions
- Presentation of formal legal reports at meetings
- Review policies, procedures and forms
- Meeting and administrative support
- Organize and conduct seminars
- Preparation and/or assistance in developing employee benefit plan handbooks
- Service/disability retirement review
- Review Domestic and Eligible Domestic Relations Orders
- Retiree Health Care Benefit Plans and Trusts
- Collective bargaining agreement review, clarification and interpretation
- Ordinance review, drafting and revision
- Review/respond to Freedom of Information Act requests
- DROP Plans

B. INTERNAL REVENUE SERVICE COMPLIANCE

- Qualified Plan Determination Letters:
 - Defined Benefit Plans (IRC 401(a))
 - Defined Contribution Plans (IRC 401(a))

- Hybrid Plans
- Voluntary Employee Beneficiary Associations (IRC 501(c)(9))
- Letter Rulings:
 - IRC §414(h): Employer Pick-Up
 - Deferred Compensation Plans (IRC 457)
 - Rabbi Trusts
- Reporting requirements
- Qualified Plan compliance and/or amendments
- Lump sum distributions

C. INVESTMENT COMPLIANCE/ COORDINATION

- Investment objectives, policies and guidelines
- Investment management agreements
- Investment consultant agreements
- Investment compliance with state and federal laws and regulations
- Requests for Proposals

D. SECURITIES CLASS ACTION LITIGATION

- Securities Litigation Policy and Procedure implementation
- Portfolio review and monitoring
- Litigation counsel due diligence
- Litigation oversight and steering
- Development of corporate governance initiatives

E. CIVIL LITIGATION

- Complex civil litigation in federal and state trial courts
- Multi-plaintiff and multi-defendant commercial litigation
- Employment and labor litigation
- Civil appeals in federal, state and administrative forums
- Arbitration and mediation
- Federal bankruptcy litigation on behalf of creditors (retirement systems)

F. REAL ESTATE TRANSACTIONS

- Loans
- Equities: partnerships, acquisitions, dispositions
- Commercial loans and investments
- Real estate modifications, workouts, and foreclosures

III. THE ROLE OF LEGAL COUNSEL:

VanOverbeke, Michaud & Timmony, P.C.'s role as counsel is to assist our clients in fulfilling their fiduciary responsibilities and to provide quality legal services which are solely in the interest of the plan and trust. Our duty is to inform our clients of their legal options in accordance with plan provisions, applicable collective bargaining agreements, state laws and federal laws, including tax laws and regulations. Accordingly, this office provides its clients with independent and objective advice with a unique perspective specific to public plan clients.

This office actively promotes education of plan trustees and staff. Representatives from this office are frequent speakers at conferences on both the state and national level and have authored numerous articles on various benefit issues. We encourage trustees to obtain the knowledge necessary to fulfill their fiduciary duties and we welcome any opportunity to conduct trustee training seminars addressing any issue of plan administration, operation, or management.

With our focus on and promotion of public sector plans, this office actively participates in state and national public pension forums and we have taken an active role in the development of legislation affecting public employee benefit plans. In focusing on public plans, we feel that we are in the best position to offer comprehensive and objective advice to our clients.

We find that this approach is the best means of assessing the needs of our clients and allows this office to provide timely and comprehensive answers to issues that come before public plan trustees and administrators.

IV. FIRM BACKGROUND:

VanOverbeke, Michaud & Timmony, P.C. represents over forty public employee retirement systems, health care plans and employee benefit plans as general counsel (See Attachment A). The firm is general counsel to the Michigan Association of Public Employee Retirement Systems (MAPERS). This firm also represents numerous public employee retirement systems and health care plans on an as-needed, special counsel or of-counsel basis (See Attachment B and C).

Attorneys in our office are active member of such organizations as the Michigan Association of Public Employee Retirement Systems, the National Conference on Public Employee Retirement Systems, International Foundation of Employee Benefit Plans, the National Association of Public Pension Attorneys, as well as various bar associations.

In addition, this office subscribes to various legal subscription services and publications to expand our knowledge base. All attorneys attend local, state and national conferences and seminars to supplement continuing education initiatives.

VanOverbeke, Michaud & Timmony, P.C.'s fees are \$165.00 per hour for non-litigation legal services.

Reimbursable expenses incurred by the firm and charged to the client include only direct out-of-pocket expenses (i.e., court filing fees, court reporter fees, express mail, etc). Typically, this office does not request reimbursement for routine telephone, facsimile, postage, copying, secretarial or word processing work or other miscellaneous minimal costs.

Statements for services rendered are generally submitted on a calendar quarter basis.

VanOverbeke, Michaud & Timmony, P.C. is willing to structure other payment arrangements which may better serve your needs.

V. CONCLUSION

VanOverbeke, Michaud & Timmony, P.C. is pleased to provide the foregoing information for your consideration. We welcome the opportunity to discuss our services in greater detail at your convenience. Should you have any questions regarding these materials, please do not hesitate to contact our office.

ATTACHMENT A

**PUBLIC EMPLOYEE RETIREMENT SYSTEMS TO WHICH
VANOVERBEKE, MICHAUD & TIMMONY, P.C.
HAS BEEN APPOINTED GENERAL COUNSEL**

1. *City of Ann Arbor Employees Retirement System*
2. *City of Auburn Hills Employees Retirement System*
3. *City of Bay City Police and Fire Retirement System*
4. *City of Centerline Police and Fire Pension System*
5. *Clinton Township Fire and Police Pension System*
6. *Dearborn Heights Police and Fire Retirement System*
7. *Dearborn Heights General Employees Retirement System*
8. *City of Ecorse Police and Fire Retirement System*
9. *Flint Township Firemen's Retirement System*
10. *Garden City Employee Retirement System*
11. *Genesee County Employees Retirement System*
12. *Gogebic County Employees Retirement System*
13. *City of Harper Woods Employees Retirement System*
14. *Harrison Township Employees Retirement System*
15. *Harrison Township Fire Retirement System*
16. *City of Ironwood Police and Fire Retirement System*
17. *City of Ironwood Employees Retirement System*
18. *Kent District Library Employees Retirement System*
19. *City of Lincoln Park Police and Fire Retirement System*
20. *City of Livonia Employees Retirement System*
21. *City of Livonia Defined Contribution Plan*
22. *Macomb County Employees Retirement System*

**PUBLIC EMPLOYEE RETIREMENT SYSTEMS TO WHICH
VANOVERBEKE, MICHAUD & TIMMONY, P.C.
HAS BEEN APPOINTED GENERAL COUNSEL**

23. *Macomb Township Fire Retirement System*
24. *Monroe County Employees Retirement System*
25. *City of Pontiac General Employees Retirement System*
26. *Redford Township Police and Fire Retirement System*
27. *City of Roseville Employees Retirement System*
28. *City of Southfield General Employees Retirement System*
29. *City of Southfield Fire and Police Retirement System*
30. *City of Southgate General Employees Retirement System*
31. *City of Southgate Police and Fire Retirement System*
32. *City of St. Clair Shores General Employees Retirement System*
33. *City of St. Clair Shores Police and Fire Retirement System*
34. *City of Sterling Heights Police and Fire Retirement System*
35. *City of Sterling Heights General Employees Retirement System*
36. *City of Taylor General Employees Retirement System*
37. *City of Taylor Police and Fire Retirement System*
38. *City of Trenton Fire and Police Pension System*
39. *City of Utica Police and Fire Employees Retirement System*
40. *Washtenaw County Employees Retirement System*
41. *Washtenaw County Money Purchase Pension Plan*
42. *Waterford Township Police and Fire Retirement System*
43. *City of Wayne Employees Retirement System*
44. *West Bloomfield Township Employees Retirement System*
45. *City of Westland Police and Fire Retirement System*
46. *City of Ypsilanti Police and Fire Retirement System*

ATTACHMENT B

**PLANS TO WHICH
VANOVERBEKE, MICHAUD & TIMMONY, P.C.
HAS PROVIDED SERVICES AS SPECIAL COUNSEL**

1. *City of Albion Police and Fire Retirement System*
2. *Berrien County Employees Retirement System*
3. *City of Dearborn Employees' Retirement System*
4. *City of Dearborn Police and Fire Retirement System*
5. *City of Dearborn Police and Fire Revised Retirement System*
6. *City of Detroit General Retirement System*
7. *City of Detroit Police and Fire Retirement System*
8. *City of Eastpointe Employees Retirement System*
9. *City of Escanaba Retirement System*
10. *City of Farmington Employees Retirement System*
11. *Gogebic County Community Mental Health Authority*
12. *City of Ishpheming Policemen and Firemen Retirement System*
13. *City of Jackson Employees Retirement System*
14. *City of Marquette Fire and Police Retirement System*
15. *City of Midland Policemen and Firemen Retirement System*
16. *City of Negaunee Retirement System*
17. *Niles Township Police and Fire Retirement System*
18. *Oakland County Employees Retirement System*
19. *Oakland County Community Mental Health*
20. *City of Pontiac Policemen and Firemen Retirement System*
21. *City of Riverview Employees Retirement System*
22. *City of Rochester Hills Employees Retirement System*
23. *Shiawassee County Community Mental Health*
24. *Sault St. Marie Police and Fire Retirement System*
25. *St. Clair County Retirement System*
26. *Sumpter Township Retirement System*
27. *Traverse City Policemen and Firemen Retirement System*
28. *Wayne County Employees' Retirement System*
29. *City of Woodhaven General Employees Retirement System*

ATTACHMENT C
COMMUNITIES TO WHICH
VANOVERBEKE, MICHAUD & TIMMONY, P.C.
HAS PROVIDED SERVICES IN ESTABLISHING AND/OR ADMINISTERING
HEALTH CARE BENEFIT PLANS OR TRUSTS

1. *City of Alpena*
2. *City of Ann Arbor*
3. *City of Detroit*
4. *City of Farmington*
5. *Gogebic County*
6. *City of Ironwood*
7. *City of Ishpeming*
8. *Livingston County*
9. *City of Livonia*
10. *City of Marysville*
11. *Monroe County Library System*
12. *Monroe County Road Commission*
13. *City of Mt. Pleasant*
14. *City of Pontiac*
15. *City of Southfield*
16. *City of Southgate*
17. *City of St. Clair Shores*
18. *City of Traverse City*
19. *City of Troy*
20. *City of Warren*
21. *Washtenaw County*
22. *Waterford Township*
23. *West Bloomfield Township*
24. *City of Ypsilanti*

Michael E. Moco

79 ALFRED STREET
DETROIT, MICHIGAN 48201
313-578-1200
FAX 313-578-1201
MEMOCO1@CS.COM

EXPERIENCE

VANOVERBEKE, MICHAUD & TIMMONY, P.C. DETROIT, MICHIGAN
ASSOCIATE ATTORNEY January 2000 - Present

Represents public employment pension systems and boards of trustees in both advisory matters (including plan qualification and other Internal Revenue Service issue), and litigation in both the state and federal courts. Represents the City of Detroit in litigation in both the state and federal courts. Represents numerous private sector clients in various business and employment matters including transactional, advisory, and litigation engagements.

COMERICA BANK DETROIT, MICHIGAN

ASSISTANT VICE PRESIDENT - TRUST ADMINISTRATOR 1995 - 1999
Served as relationship manager for portfolio of 30 public retirement systems with assets in excess of \$3 billion. Delivered custodial, investment management and securities lending services. Designed client retention, sales, and cross-selling strategies. Developed and delivered sales presentations to prospective clients.

TRUST OFFICER - ACCOUNTING MANAGER 1989 - 1995
Directed staff of 20 trust accounting and tax personnel supporting 750 corporate benefit plans. Conducted hiring, training, and performance evaluations. Reviewed preparation of government forms 5500, 990 and 941.

EDUCATION

UNIVERSITY OF DETROIT - MERCY DETROIT, MICHIGAN
JURIS DOCTOR - DECEMBER 1998
JEROME S. CAVANAGH SCHOLARSHIP
G. MENNEN WILLIAMS MOOT COURT COMPETITION

MICHIGAN STATE UNIVERSITY EAST LANSING, MICHIGAN
BACHELOR OF ARTS IN BUSINESS ADMINISTRATION - JUNE 1989
OUTSTANDING COLLEGE STUDENTS OF AMERICA
HOUSING RESOURCE CENTER COUNSELOR
BIG BROTHERS / BIG SISTERS OF GREATER LANSING

CERTIFICATIONS

STATE BAR OF MICHIGAN AND U.S. DISTRICT COURT, EASTERN DISTRICT OF MICHIGAN

REFERENCES

AVAILABLE UPON REQUEST