

Michael J. Elia (5044)  
MOORE & ELIA, LLP  
Post Office Box 6756  
Boise, Idaho 83707  
Telephone: (208) 336-6900  
Facsimile: (208) 336-7031

Attorneys for Jeanne B. Bryant, Independent Fiduciary of the  
RETIREMENT SECURITY PLAN AND TRUST, f/k/a  
PENSION LIQUIDITY PLAN AND TRUST

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO

HILDA L. SOLIS, Secretary of the United States  
Department of Labor,

Plaintiff,

v.

MATTHEW D. HUTCHESON, HUTCHESON  
WALKER ADVISORS LLC, GREEN VALLEY  
HOLDINGS LLC, and the RETIREMENT  
SECURITY PLAN AND TRUST, f/k/a PENSION  
LIQUIDITY PLAN AND TRUST,

Defendants.

Case No.: 1:12-CV-00236-EJL

**REPORT AND FEE NOTICE OF  
COST AND EXPENSES  
BEGINNING JUNE 1, 2012 AND  
ENDING  
JUNE 30, 2012**

PURSUANT TO THE Preliminary Injunction entered on June 13, 2012 [Doc. 16],  
Jeanne B. Bryant, Independent Fiduciary for Retirement Security Plan & Trust (RSPT) submits  
this Second Report and Notice for the period beginning June 1, 2012 and ending June 30, 2012.

**I. ACTIVITY REPORT**

There have been a number of issues that have occurred with RSPT since the last report  
of the Independent Fiduciary (“IF”). In addition to dealing with a number of administrative  
issues, the IF has been discussing with the Employer Members the issue of funding the  
necessary litigation involving the consequences to the entire RSPT of the alleged theft of the  
funds from some, but not all, of the employer and member accounts. The IF is continuing to

explore, in consultation with the Department of Labor, whether it will be possible for employers not involved with the suspect purchase by Green Valley Holdings, LLC of the Pacific Continental Bank (“PCB”) note (and the underlying collateral of portions of the Tamarack Resort property) to leave the plan. The IF has sent notices to the 22 plans that were listed as terminated prior to her appointment but which are still listed as having investments involving the PCB note of the fact that they are still involved due to their PCB note holdings. The IF has informed the Employer members of the current status of collections involving the monthly administration fee, and attached as **Exhibit 1** is a report noting those collections and also the amounts due.

As noted in the last report the IF determined to obtain a more current value for the property involving the PCB note. Rather than paying for an appraisal at this time, the IF obtained a valuation from a firm familiar with the property and advised the group of that valuation. As a result of that action, the IF had communication with the Employer Group about going forward with a contingency fee law firm for the litigation necessary to recover upon the matters related to the alleged theft of Plan funds to purchase the PCB note. Many of the groups are very concerned with the ongoing costs of fixed fee counsel pursuing such asset recovery litigation, and had requested the IF consider a contingency counsel. The valuation received on the property was considerably less than the tax assessed value, and that information, considered with the probably cost of continuing forward with a fixed fee arrangement has been considered by the IF. The RSPT assets available for recovery efforts on the PCB note are assessed directly against all members holding such investment as noted later in the this report, and those assets are very limited. Given the strong preference of the members involved in this recovery, and the comparison of the probable recovery versus fixed fee cost and contingency counsel cost, the IF has agreed that from this point forward, engaging a contingency fee law

firm will best address the needs of the group. The IF intends to engage such firm as soon as possible. Therefore, after this is done, the exposure of the group to ongoing attorney's fees for asset recovery efforts will be greatly lessened, if not removed. As noted in the previous report, both the current firms involved with asset recovery efforts and the IF are maintaining separate cost accountings between the administrative costs and asset recovery costs.

Separate from the asset recovery efforts that will be transitioned to contingency fee counsel, the IF's current counsel is, on a non-contingency basis, requesting reconsideration of a denial of coverage by a fidelity/ERISA bond underwriter which had provided coverage to the Plan(s). The IF's counsel has submitted information concerning that denial with the bond underwriter and is waiting for a response.

#### ANTICIPATED FUTURE ACTIVITIES AND RESOLUTION OF ISSUES

The IF takes this opportunity to inform the Court and the parties to this litigation of the following issues, and anticipated means of resolution of same, involving the RSPT Plans. The IF will post a copy of this Report and Fee Notice on its web site and will inform the sponsors of the RSPT Plans of such posting as noted below after filing of same with this Court.

1. Asset Transfers and Distributions. By letter dated May 17, 2012, the IF informed all sponsors of the RSPT Plans that pending resolution of certain matters no distributions, withdrawals, or transfers of funds out of the RSPT Plans would be allowed (other than required minimum distributions under Section 401(a) (9) of the Internal Revenue Code). Also, although the RSPT Plans allow participant loans, the IF will not approve any new participant loans or refinancing at this time. The primary reason for the freeze on outflows of RSPT Plans' assets is to prevent a run on the RSPT Plans' trust and to ensure that all RSPT Plans (or their sponsors) equitably pay their share of administrative expenses. The IF also stated that RSPT would not admit (and it has not admitted) any new sponsor after May 16,

2012. While the IF previously requested that the employer sponsors advise all employees of this, the IF has also notified all employees of the status.

2. Allegedly Misappropriated Funds. As noted above, the IF intends to hire counsel that will pursue the misappropriated funds (used to purchase the PCB note) on a contingency basis. Through current counsel, reconsideration of a denial of coverage under a fidelity/ERISA bond is being pursued. In conjunction with contingency fee counsel, the IF will also pursue other avenues of recovery should she determine that it is economically feasible to do so. While utilization of contingency fee counsel will greatly lessen, if not do away with, on-going attorney's fees as to the asset recovery efforts, the RSPT Plans, whose assets are affected by the asserted misappropriation, will share in all costs associated with asset recovery activities in proportion to their share of the misappropriated assets, to the extent that the RSPT Plans' sponsors do not pay such costs (or reimburse the IF for same). The allegedly misappropriated assets (used to purchase the PCB note) affect all RSPT Plans (active and terminated) other than approximately 11 plans, all of whom the IF believes joined RSPT after the alleged misappropriation occurred. The IF will notify the employer sponsors of the amounts due for any litigation costs each month after approval by the court and will advise such employers that absent payment of same within 5 days, all members liquid plan balances will be assessed payment for those costs.

3. Tax Qualification Issues. The IF continues to inspect copies of the RSPT Plans' plan documents to ensure that all required amendments have been timely made. She has also begun reviewing the RSPT Plans' administrative procedures to determine whether the RSPT Plans have been administered in accordance with their terms. Both of these requirements are conditions for the RSPT Plans' trust's exemption from federal income tax laws. To the extent that amendments have not been made timely and/or to the extent that the RSPT Plans have not

been administered in accordance with their terms, the IF will file an application under the voluntary compliance program (“VCP”) of the Internal Revenue Service (“IRS”) pursuant to IRS Revenue Procedure 2008-50, or its successor, to correct these errors.

4. IRS Voluntary Compliance Program. The previous report outlined the possible need for a VCP filing and how if necessary those costs would be addressed, and there is no change concerning that issue at the present time.

5. Delinquent Contributions and/or Participant Loan Payments, and possible Safe Harbor issues. The IF has also begun reviewing the RSPT Plans’ trust records concerning these issues. The IF intends to be in touch with each individual plan to advise of any problems and to discuss other requests or problems of each Plan. The IF does not anticipate filing any application under the U.S. Department of Labor’s voluntary fiduciary correction program (“VFCP”) regarding these issues, given the requirement under the Preliminary Injunction that she report her activities to this Court and given that the Secretary of Labor is the plaintiff in this action.

6. Forms 5500 for Individual RSPT Plans. The IF understands that the RSPT Plans have filed a single Form 5500 (the annual report to the IRS and U.S. Department of Labor) as a multiple employer plan for all plan years prior to 2011. She further understands that no individual single-employer plan within RSPT has filed its own Form 5500 for any year. Although this method of Form 5500 reporting appears to satisfy IRS reporting requirements, the U.S. Department of Labor’s Advisory Opinions 2012-03 and 2012-04 presumably require that each single-employer plan within RSPT file its own Form 5500 for all years in which it has assets within RSPT. Accordingly, the IF believes that she, as plan administrator for the RSPT Plans, must file (i) a Form 5500 for the RSPT Plan as a whole with an audit report on the entire RSPT (to meet IRS requirements) and (ii) separate Forms 5500 for each single-employer plan

within RSPT (to meet ERISA requirements). The IF believes that no single-employer plan within RSPT will have to be audited on its own, since none of them, individually, appears to have 100 or more participants. However, if a plan has 100 or more participants, it may have to be audited too.

The IF has prepared and filed extension requests for all single-employer plans within RSPT where the information is available, and for RSPT as a whole, for Forms 5500 for the RSPT Plans' 2011 plan year, on IRS Forms 5558. The extension of time to file the 2011 Forms 5500 will expire October 15, 2012. The IF will prepare individual 2011 Forms 5500 for each single-employer plan within RSPT and will prepare a 2011 Form 5500 for the RSPT as a whole, with an audit of the RSPT Plans' trust for the 2011 calendar year (to satisfy IRS reporting requirements) and will file same by the above deadline. Forms 5500 are required for so long as the RSPT Plans have assets, and Form 5500 audits are generally required for so long as the RSPT Plans, in the aggregate, have 100 or more participants. The IF plans to request a waiver from the audit requirement from the U.S. Department of Labor and the IRS for all years after 2011. The IF has engaged the accounting firm who previously worked with the Plan in an effort to minimize costs, and the estimate for completing such audit is \$5,900.

The IF will also seek a waiver from the U.S. Department of Labor exempting her from having to prepare and file Forms 5500 for the single-employer plans within RSPT for years prior to 2011. If that waiver is not granted, the IF will have to prepare and file prior year Forms 5500 for all single-employer plans that have ever been within RSPT (whether or not they have assets in RSPT currently) and will assess the cost of same to each sponsor. If a sponsor refuses to pay those costs, the IF will cause the respective single-employer plan within RSPT to pay same.

7. Prior Schedule SSA to Forms 5500 and Forms 8955-SSA for Individual RSPT Plans. Prior to 2009, the Social Security Administration received information regarding terminated participants' vested account balances on Schedule SSA to Form 5500, pursuant to Code section 6057. Beginning in 2009, administrators of ERISA pension plans report that information on IRS Form 8955-SSA.

Because Code section 6057 references ERISA's vesting rules in determining which plans must provide information to the Social Security Administration, the U.S. Department of Labor's Advisory Opinions 2012-03 and 2012-04 presumably operate to require that each single- employer plan within RSPT file its own Schedule SSA to Form 5500 or Form 8955-SSA, as applicable, for all years in which the single employer plan has participants who terminate employment with its sponsor with a vested benefit.

The IF understands that the RSPT Plans have filed Schedules SSA to Form 5500 or Forms 8955-SSA, as applicable, as a multiple employer plan for years prior to 2011. She further understands that no individual single-employer plan within RSPT has filed its own Schedule SSA to Form 5500 or Form 8955-SSA, as applicable, for any year.

The IF has filed extension requests for all single-employer plans within RSPT for Forms 8955-SSA for the RSPT Plans' 2011 plan year, on IRS Forms 5558. The extension of time to file the 2011 Forms 8955-SSA will expire October 15, 2012. The IF will prepare and file individual 2011 Forms 8955-SSA for each single-employer plan within RSPT by the above deadline. Forms 8955-SSA will likely need to be prepared and filed for future years as well.

The IF will also request a waiver from the IRS exempting her from having to prepare and file Schedules SSA to Forms 5500 and Forms 8955-SSA, as applicable, for the single-employer plans within RSPT for years prior to 2011. If that waiver is not granted, the IF will have to prepare and file prior year Schedules SSA to Forms 5500 and Forms 8955-SSA, as

applicable, for all single-employer plans that have ever been within RSPT (whether or not they have assets in RSPT currently) and will assess the cost of same to each sponsor. If a sponsor refuses to pay those costs, the IF will cause the respective single-employer plan within RSPT to pay same. There may be IRS penalties associated with late filings, which the IF will charge to each sponsor if the IRS does not waive them.

Filing pre-2009 Schedule SSA to Forms 5500 for the single employer plans, if required, would presumably be made pursuant to the U.S. Department of Labor's delinquent filer voluntary compliance program ("DFVCP") for all single employer plans that are subject to ERISA. The DFVCP is not applicable to late Form 8955-SSA filings. The DFVCP is also not available for plans within the RSPT that do not benefit employees, since those plans are not ERISA plans. Rather, non-ERISA plans within RSPT (if any) would be subject only to the IRS's Form 5500 reporting requirements (and some may be exempt). The IF has not yet determined whether any plans within RSPT are exempt from ERISA.

8. Lifting the Freeze on Transfers, Withdrawals and Distributions. The IF does not intend to refuse to disburse RSPT Plans' assets indefinitely. Rather, as soon as all issues affecting a particular single-employer plan within RSPT are resolved, and subject to this Court's prior approval, the IF believes that the freeze of transfers, withdrawals, and distributions on that plan should be lifted, as follows:

A. Single employer plans impacted by the PCB Note. These plans need to remain frozen until asset recovery efforts are terminated or until the applicable sponsor makes its plan whole. If a sponsor makes its plan whole, its plan would nevertheless share in any assets recovered from third parties (which would presumably be allocated to a suspense account for the benefit of that sponsor's plan), and, if assets are recovered, would also share in the asset recovery costs incurred after the sponsor makes its plan whole. Plans that joined RSPT after

Mr. Hutcheson transferred RSPT Plans' funds to Green Valley Holdings, LLC are not frozen for this reason (the IF is not aware of any legitimate argument that would require her to freeze such unaffected plans' assets solely on account of the PCB Note). However, all such plans must pay their share of the administrative costs of dealing with the filings now required as a result of the DOL opinion concerning this plan.

B. Tax qualification defects other than missing assets. If a VCP application is needed for the RSPT Plans as a whole, all plans within RSPT will remain frozen until the IRS issues a VCP compliance statement and all mistakes are corrected.

C. Single employer plans that have delinquent employee and/or employer contributions and/or participant loans that do not comply with the RSPT's loan policies. These plans will remain frozen at least until all delinquent contributions and loan payments, with lost earnings, are contributed and allocated to affected participants.

D. Single employer plans that have not filed their own Forms 5500 (and Forms 8955-SSA, if applicable). These plans will remain frozen until all pre-2011 Forms 5500 are filed or until the Independent Fiduciary can get a Form 5500 filing waiver from DOL for the single employer plans' prior year 5500s and a Schedule SSA/Form 8955-SSA waiver from the IRS.

E. Sales of Employer Securities. Notwithstanding the above, the IF will not prevent the sale of employer securities held by an RSPT Plan, provided that the sponsor acknowledges i) its fiduciary responsibility under ERISA with respect to such sale, ii) that all requirements of ERISA, the Internal Revenue Code, and the RSPT Plans are satisfied with respect to such sale, and iii) the proceeds of such sale(s) remain in the applicable RSPT Plan.

F. Participants' right to select offered investment portfolios unchanged.  
Also, notwithstanding the freeze on RSPT Plans' disbursements, RSPT Plans' participants will

continue to have the right to elect which investment portfolios (as developed and monitored by Interlake Capital Management, LLC) they wish their account balances invested in, in accordance with the RSPT Plans' current investment direction procedures. In order to accomplish this, the IF advises the Court that the regular quarterly fees assessed to each employee and employer sponsor for the services provided by Interlake and ASPIR Financial Services, LLC and MG Trust should not be affected by the freeze and will be deducted as set forth in all previous agreements.<sup>1</sup> Those costs will occur each quarter and will not be part of the monthly filing of the IF under the process required for Court approval.

9. Assessment of Fees and Expenses, Generally. RSPT, like all 401K plans, has administrative fees and expenses, but unlike most plans, RSPT will have asset recovery expenses, which include litigation expenses. Administrative fees charged by MG Trust, ASPIre, and Interlake, will continue to be assessed and paid as per their existing contracts from assets of the participating employer plans and, as stated above, the IF proposes that those fees be paid without the need for pre-approval of the Court. Regarding the asset recovery fees and expenses, administrative fees and expenses of the IF and her administrative accountants, attorneys, and administrators, the allocation and payment of such fees and expenses are as follows:

A. Monthly Administrative Fee. Each participating employer shall be charged a monthly administrative fee of \$210. Participating employers will be invoiced by mail

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<sup>1</sup> ASPIre Financial Services, LLC charges a quarterly base recordkeeping fee (\$75.00 per division) that is assessed at the division (employer-sponsor plan level) pro rata among all participants in the participating plan's division. ASPIre also charges a quarterly per participant recordkeeping fee of \$9 per participant assessed per capita, and historically has only been assessed for participants who had assets that could be liquidated. (For participants solely investing in Qualifying Employer Securities and/or PCB, ASPIre did not assess the per participant fee.) MG Trust charges a quarterly Asset Based Custody Fee of 0.00125 of the liquid assets in the Plan. All MG Trust custody charges are assessed pro rata across all participants in the RSPT plan. Interlake Capital Management, LLC quarterly fees are assessed at a quarterly rate of 0.01125% of the liquid assets in the Plan.

this amount and it shall be due the first day of each month. If after five (5) days after the first day of the month the monthly administrative fee of \$210 is not received, it will be deducted from the 401K account of the owner of the participating employer. If the owner's account does not have sufficient liquid assets in his/her plan account to cover the monthly administrative fee, the amount will be tracked and all accumulated unpaid monthly administrative fees may be assessed at a later time. All monthly administrative fees will be collected into the Administrative Fee Account and used to defer court approved monthly administrative fees and expenses of the IF and her administrative accountants, attorneys, and administrators.

B. Payment Allocation of Court Approved Administrative Expenses and IF Fees. Approved administrative fees and expenses will first be deducted from the Administrative Fee Account. Any remaining unfunded payments for approved administrative fees and expenses will be deducted from the plan accounts of participants who have liquid investments based upon the percentage of the participant's liquid balance as to the RSPT Plan balance as a whole. It is the IF's intent that all participant accounts shall share in such assessment. Unfortunately, approximately 70% the RSPT Plans assets are invested in employer securities, typically closely held and not liquid. These illiquid investments typically are designated investments of the accounts belonging to the owners/principals of the sponsors, making payment of such assessed fees and expenses ratably by all participants in a particular RSPT Plan potentially not feasible. Therefore, the IF shall charge the liquid assets of the particular plan and shall impose a lien for their pro-rata amount on the employer securities held in that plan, such that those participants who hold no liquid assets in their account shall be required to pay their share of such fees and expenses prior to distribution from the RSPT Plan. Those amounts so collected would be used to refund those participants whose accounts, because they had a liquid asset balance, paid more than their fair share at the time.

C. Payment and Allocation of Asset Recovery Expenses. As stated previously, the IF intends to seek a contingency arrangement for asset recovery expenses. Depending upon the contingency arrangement reached will determine if there will be any monthly expense resulting from this approach. However, the IF, in preserving the Plan's interests in the assets taken from the Plan and placed into the PCB investment, has incurred asset recovery expenses. These expenses, once approved by the Court, will be deducted from the liquid asset balances of all of the participants who hold PCB investments based on the percentage of PCB investment held.

10. Eventual Withdrawal from RSPT. Once a particular RSPT Plan's issues have been fully resolved, and all incurred fees and expenses allocable to such plan and its sponsor have been paid or reimbursed to the satisfaction of the IF, the IF anticipates that such plan's sponsor will either want to terminate their 401K Plan or want to withdraw from RSPT and transfer their assets to a successor plan. That withdrawal will be implemented by a trustee-to-trustee transfer of the RSPT Plan's assets to a successor 401(k) plan established by the sponsor, which shall comply with ERISA, the Internal Revenue Code, and the RSPT Plans. Should the sponsoring employer wish to terminate its RSPT 401K Plan and not establish a successor plan, the IF will issue to participants distribution forms with the opportunity to roll-over their distributions in accordance with IRS distribution rules. The IF would also establish a reserve to fund post-transfer expenses (e.g., for that sponsor's final Form 5500 in RSPT, the RSPT's Form 5500 for the year of transfer and RSPT-level 5500 audit, Forms 1099-R (if applicable), etc.).

## II. ACCOUNTINGS REGARDING THE RSPT PLANS

As noted in Section 18 of the June 13, 2012 Preliminary Injunction, before causing the RSPT Plans to pay compensation, fees or expenses, the IF is to provide written notice (the “Fee Notice”) of such compensation, fees or expenses, by filing the Fee Notice (such as set forth herein) with the Court, and by serving a copy of that filing to the Secretary of the U.S. Department of Labor, Employee Benefits Security Administration, Hutcheson and HWA. The IF intends to submit her Fee Notice and Activity Report on a monthly basis. If, within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice, nor to payment by the Plan of the compensation, fees or expenses described therein, is filed with the Court, such compensation, fees or expenses shall be deemed reasonable expenses of the RSPT Plans and shall be paid by the RSPT Plans without further action or approval of the Court.<sup>2</sup> The fees and expenses will be allocated as outlined above. In an effort to reduce costs, copies of this Report and Fee Notice are being posted to a website of the IF’s company Receivership Management, Inc. (“RMI”) and the participating employers will be given notice of the filing.

Attached hereto as **Exhibit 2** is a schedule of the hourly rates for the Independent Fiduciary and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Court’s June 13, 2012 Preliminary Injunction.

Attached hereto as **Collective Exhibit 3** are expense summaries for the period of June 1, 2012 - June 30, 2012.

Total expenses, as listed on **Collective Exhibit 3** include \$5,197.50 in IF fees, \$24,605.55 legal expenses and \$7,739.20 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of

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<sup>2</sup> It was noted in the previous expense report that a travel charge for first class travel had been submitted. Although this charge was made at the airline’s option (no other available seats) as this was the last flight back and would have avoided an over-night stay expense, nevertheless, the first class travel charge was removed.

June 1, 2012 - June 30, 2012. Please note that counsel have, as necessary, redacted exact descriptions of litigation issues in order to protect applicable privileges, and the IF may also redact the names of employers and or members as to protect the companies or the members involved when responding to individual questions if required. The IF believes that the remaining descriptions are sufficient for approval of the charges requested. All expenses and fees are separated between those costs necessary for administration and those costs necessary for asset recovery, and will be paid as noted in the report.

In the absence of any objection, total reimbursement for \$5,197.50 in IF fees, \$24,206.55 in legal expenses and \$7,739.20 in contract labor expenses for administration and litigation will be paid from the Plan’s expense reserve in accordance with the Court’s June 13, 2012 Preliminary Injunction. The exact amounts and the parties to be paid are listed below:

- |    |                              |             |
|----|------------------------------|-------------|
| 1. | Jeanne Barnes Bryant         | \$5,197.50  |
| 2. | Wyatt Tarrant & Combs        | \$5,800.30  |
| 3. | Moore & Elia                 | \$5,867.50  |
| 4. | Berry & Tudor                | \$12,937.75 |
| 5. | Receivership Management Inc. | \$7,739.20  |
|    | \$5,146.00/Contract labor    |             |
|    | \$2,593.20/Other expenses    |             |

Pursuant to the Court’s June 13, 2012 Preliminary Injunction [Doc. 16], if no objection is filed with the Court within fifteen (15) days after the filing of this Notice and Report, the IF will proceed to authorize payments due counsel and any other parties listed.

DATED this 10th day of August, 2012.

MOORE & ELIA, LLP

By: \_\_\_\_\_/s/\_\_\_\_\_  
Michael J. Elia, Attorneys for Jeanne  
B. Bryant, Independent Fiduciary for  
RSPT Plans

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 10th day of August, 2012, I served a true and correct copy of the foregoing document, by the method indicated below, and addressed to the following:

Jamila Beatrice Minnicks  
United States Department of Labor  
200 Constitution Ave., NW  
Washington DC 20210

U.S. Mail, postage prepaid  
 Hand Delivered  
 Overnight Mail  
 Fax Transmission  
 Email  
 ECF/PACER

Michael Ross Hartman  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Room N-4611  
Washington, DC 20210

U.S. Mail, postage prepaid  
 Hand Delivered  
 Overnight Mail  
 Fax Transmission  
 Email  
 ECF/PACER

Michael Alan Schloss  
U.S. DOL, Office of the Solicitor, PBSO  
200 Constitution Ave., N.W.  
Washington, DC 20210

U.S. Mail, postage prepaid  
 Hand Delivered  
 Overnight Mail  
 Fax Transmission  
 Email  
 ECF/PACER

Matthew D. Hutcheson  
33 Pinnacle Court  
Donnelly, Idaho 83615

U.S. Mail, postage prepaid  
 Hand Delivered  
 Overnight Mail  
 Fax Transmission  
 Email  
 ECF/PACER

Monty W. Walker  
c/o R. Bradford Huss  
Trucker Huss, APC  
One Embarcadero Center, 12<sup>th</sup> Floor  
San Francisco, CA 94111-3628  
[NOTE: this is consistent with the Court's  
Order and prior pleadings, but does not  
reflect Mr. Walker's resignation from HWA]

U.S. Mail, postage prepaid  
 Hand Delivered  
 Overnight Mail  
 Fax Transmission  
 Email  
 ECF/PACER

MOORE & ELIA, LLP

/s/

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Michael J. Elia