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Attorney for the Independent Fiduciary, Jeanne Bryant

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

JUNE 2013 INDEPENDENT FIDUCIARY REPORT
AND FEE NOTICE OF COSTS AND EXPENSES

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 Fourteenth Report and Notice for the period beginning June 1, 2013 – June 30, 2013.

JUNE 2013 INDEPENDENT FIDUCIARY REPORT AND FEE NOTICE OF COSTS AND
EXPENSES – PAGE 1

A♦J; Matter: 8571-002

I. ACTIVITY REPORT

There have been a number of issues that have occurred with RSPT since the last report of the Independent Fiduciary (“IF”). The IF informed the Employer members of the current status of their individual collections involving the monthly administration fee. Attached as **Exhibit 1** is a report noting the collections and payments made from the account for previously approved fees and cost through June 2013. With the collection of the outstanding amounts, there are currently sufficient funds expected from the monthly collections to pay the fees and costs for administration noted in this report.

As noted in the last reports, the IF has now hired contingency counsel, and has received payment from ASPIre for any amounts due for previously approved fees and costs concerning the PCB investment from those members holding such accounts. All costs have been paid by the RSPT and/or its Plans on an ongoing basis, pursuant to the payment submission and approval procedures previously outlined in the court’s Preliminary Injunction Order entered on June 13, 2012.

As a result of the process accepted by the Court, the voting concerning the settlement with Fletcher was approved by 88% of those members voting, and the settlement was finalized. The note concerning the PCB investment has been turned over to the RSPT counsel in Idaho. The IF is working with counsel to evaluate other asset recovery efforts.

On May 28, 2013, our Idaho counsel informed us that the Valley County Treasurer, in Valley County, Idaho, will conduct a property tax deed sale (auction) to sell the Osprey Meadows Golf Course (and certain other property), which is the collateral for the PCB Note purchased with RSPT Plan assets, in an attempt to collect property taxes due and unpaid for 2009 (roughly \$65,000 – the total amount unpaid since 2009 is approximately \$400,000). Our counsel

also informed us that if the property is sold at a tax deed sale, the RSPT plan's interest in it will be extinguished. However, the property tax auction can be postponed to August 2014 if the Valley County, Idaho property taxes due for 2009 (approximately \$65,000.00) are paid prior to August 1, 2013.

The Independent Fiduciary believes it is her duty to protect the PCB Note, which she views as an RSPT plan asset. This asset will be irrevocably harmed should a tax deed sale of the property occur. The Independent Fiduciary intends to pay the Valley County, Idaho property taxes due for 2009 (approximately \$65,000.00) on the property before August 1, 2013, using RSPT plan assets. The Independent Fiduciary intends to allocate this expense to those employer plans in the RSPT holding interests in the PCB Note. Due to the illiquid nature of some of the participants' accounts within affected employers' plans, those participants holding PCB investments with liquid balances will initially bear a heavier share of the expense. These funds will be restored dollar for dollar, on a first priority basis, from the expected proceeds due to RSPT from the sale of the property. The Independent Fiduciary sent notice of this process to the RSPT employer group and the collections are expected to be completed before the end of July 2013. The Independent Fiduciary also advised the employer group of ongoing negotiations concerning the PCB note and the property involved with that note, and will continue to advise the group of any progress concerning same.

II. 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.

Early Withdrawal Procedures. As stated in earlier reports an early withdrawal process has been discussed with the Department of Labor and the IF filed information and the process that would be followed in the October Report filed with the Court in early December. There were no objections filed to that process. On January 28, 2013, withdrawal forms and draft resolutions were sent to eleven employers whose plans do not hold the PCB investment. On that same day, all of the remaining employers in RSPT whose plans do hold PCB investments were sent information regarding the amounts required to be paid, plus lost earnings calculations and requesting those employers to respond if they intend to participate in the early withdrawal process. As of this report 5 employers have completed the early withdrawal process, and 3 employers have partially completed the process.

Valuations for Individual Employers. Employers under the terms of the RSPT Plans' Documents are required to provide an annual independent business valuation to the Plans' trustee and administrator. All but forty submitted their independent business valuations in time for use in the 2011 Forms 5500 filed October 15, 2012. For those that did not, the form was filed utilizing last year's valuation. Of the forty who did not submit an independent business valuation, three have corrected this. On February 20, 2013, employers were notified that in order to meet the Form 5500 deadline of July 31, 2013, the business valuations needed to be filed with the IF by May 20, 2013. As of the filing of this report, only 10 employers have submitted to the IF their business valuations. The IF understands how these valuations are often tied to an employer's tax reports that have had their deadlines extended. She is committed to working with employers so as to avoid costly delays to the Plan. The IF has arranged for the required audit for 2012.

Directed Investments by Members. The IF has determined not to amend the Plan Document to allow participants to direct individual investments and to maintain the current Plan

JUNE 2013 INDEPENDENT FIDUCIARY REPORT AND FEE NOTICE OF COSTS AND EXPENSES – PAGE 4

structure. Investment changes can be made by contacting the IF's office who, once receiving appropriate documentation, will issue instructions to ASPire. The available mutual funds are not being changed.

III. 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. 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, 2013 – June 30, 2013. The June costs are within the expected payments from the monthly

amounts at this time. There are no payments requested for the accounting firm of Latimore Black in this filing.

Total expenses, as listed on **Collective Exhibit 3** include \$2,715.00 in IF fees, \$1,600.00 in legal expenses, and \$10,909.86 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of June 1, 2013 – June 30, 2013.

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 previous reports.

In the absence of any objection, total reimbursement for \$2,715.00 in IF fees, \$1,600.00 in legal expenses and \$10,909.86 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	\$2,715.00
2.	Angstman Johnson	\$225.00
3.	Berry & Tudor	\$1,375.00
4.	Receivership Management Inc.	\$10,909.86
	\$9,528.00/Contract labor	
	\$1,381.86/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 30th day of July, 2013.

/s/ Matt Christensen

MATTHEW T. CHRISTENSEN

Attorney for Jeanne B. Bryant, Independent
Fiduciary for RSPT Plans

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of July, 2013, I electronically filed the foregoing document with the Clerk of the Court using the CM/ECF system which sent a Notice of Electronic Filing to the individual(s) so noted below.

Jamila B. Minnicks	minnicks.jamila@dol.gov
Michael R. Hartman	hartman.michael@dol.gov
Michael A. Schloss	schloss.michael@dol.gov
Raymond E. Patricco	raymond.patricco@usdoj.gov
Michael J. Elia	mje@mbelaw.net
J. Graham Matherne	gmatherne@wyattfirm.com
Matthew T. Christensen	mtc@angstman.com

All others as listed on the Court's ECF Notice.

I further certify that on the 30th day of July, 2013, I served a copy of the foregoing notice on the following individuals or entities via US Mail, postage prepaid.

Matthew D. Hutcheson
33 Pinnacle Court
Donnelly, ID 83615

Matthew D. Hutcheson
14076 Morell Road
McCall, Idaho 83638

Monty W. Walker
c/o R. Bradford Huss
Trucker Huss, APC
One Embarcadero Center, 12th Floor
San Francisco, CA 94111

DATED: July 30, 2013

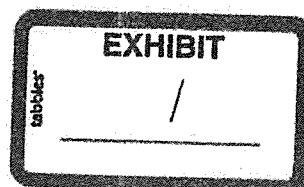
 /s/ Matt Christensen
Matthew T. Christensen

7/23/2013 8:31 AM

RSPT TRUSTEE FEES RECEIVED 06-01-13 / 06-30-13
(RECEIVED \$156,440.00 FROM INCEPTION THRU 06-30-13)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount	YYYYMM
RSPT53	RSPT53 201305	6/3/2013	210.00	201306
RSPT34	RSPT34 201306	6/3/2013	210.00	201306
RSPT31	RSPT31 201306	6/3/2013	210.00	201306
RSPT70	RSPT70 201305	6/3/2013	210.00	201306
RSPT27	RSPT27 201306	6/4/2013	210.00	201306
RSPT23	RSPT23 201306	6/4/2013	210.00	201306
RSPT04	RSPT04 201306	6/4/2013	210.00	201306
RSPT24	RSPT24 201306	6/4/2013	210.00	201306
RSPT48	RSPT48 201306	6/4/2013	210.00	201306
RSPT25	RSPT25 201306	6/4/2013	210.00	201306
RSPT40	RSPT40 201306	6/4/2013	210.00	201306
RSPT15	RSPT15 201306	6/4/2013	210.00	201306
RSPT61	RSPT61 201306	6/4/2013	210.00	201306
RSPT02	RSPT02 201307	6/4/2013	155.00	201306
RSPT103	RSPT103 201306	6/4/2013	210.00	201306
RSPT08	RSPT08 201306	6/6/2013	210.00	201306
RSPT78	RSPT78 201306	6/6/2013	210.00	201306
RSPT16	RSPT16 201306	6/6/2013	210.00	201306
RSPT19	RSPT19 201306	6/7/2013	210.00	201306
RSPT45	RSPT45 201306	6/7/2013	210.00	201306
RSPT55	RSPT55 201306	6/7/2013	210.00	201306
RSPT50	RSPT50 201306	6/7/2013	210.00	201306
RSPT68	RSPT68 201306	6/7/2013	210.00	201306
RSPT69	RSPT69 201306	6/7/2013	210.00	201306
RSPT72	RSPT72 201306	6/7/2013	210.00	201306
RSPT11	RSPT11 201306	6/10/2013	210.00	201306
RSPT05	RSPT05 201306	6/10/2013	210.00	201306
RSPT63	RSPT63 201306	6/10/2013	210.00	201306
RSPT75	RSPT75 201306	6/10/2013	210.00	201306
RSPT18	RSPT18 201306	6/10/2013	210.00	201306
RSPT70	RSPT70 201306	6/10/2013	210.00	201306
RSPT12	RSPT12 201306	6/10/2013	210.00	201306
RSPT07	RSPT07 201306	6/10/2013	210.00	201306
RSPT59	RSPT59 201306	6/10/2013	210.00	201306
RSPT33	RSPT33 201306	6/13/2013	210.00	201306
RSPT26	RSPT26 201306	6/13/2013	210.00	201306
RSPT47	RSPT47 201306	6/20/2013	210.00	201306
RSPT65	RSPT65 201306	6/20/2013	210.00	201306
RSPT13	RSPT13 201306	6/21/2013	210.00	201306
			<u>8,135.00</u>	



Receivership Management, Inc.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

Effective July 1, 2008

Fee Schedule for Receivership Management, Inc:

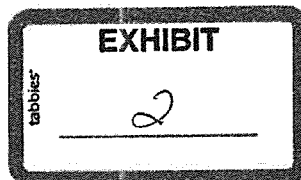
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour

Overhead charges are allocated pro-rata based upon the number of hours billed to a receivership. Currently overhead is billed at \$11.00 per hour. Overhead includes expenses of a general nature which cannot be charged to a specific receivership. Examples include depreciation on equipment, insurance, etc.

Rent is allocated to a receivership based on a physical presence (ie. Files, records, and other documentation) at the RMI location and the time spent on that receivership. It is by its nature an estimate and is normally set at the beginning of each quarter and remains constant during that quarter. The allocation is reviewed each month and if there is a material change in either the physical presence occupied or time spent on the receivership, the rent allocation is adjusted to reflect current conditions.

Office Expenses which can be specifically identified to a receivership (eg. telephone, postage, copies etc.) are charged to the receivership as incurred.

Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 50 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMJUNEY TIME SHEET
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 6/01/13 THROUGH 6/30/13

Jeanne Barnes Bryant

JUNE 2013 FEES - ADMIN	1,890.00	
JUNE 2013 FEES - ASSET RECV	825.00	2,715.00

Receivership Management, Inc.

JUNE 2013 FEES - ADMIN	9,528.00	
RMI EXPENSES - ADMIN - JUNE 2013	1,321.36	
RMI EXPENSES - ASSET RECV - JUNE 2013	60.50	10,909.86

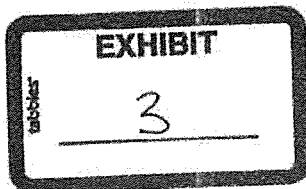
Angstman Johnson

JUNE 2013 FEES - ADMIN	INV 38972	129.00	
JUNE 2013 FEES - ASSET RECV	INV 38974	96.00	225.00

Berry & Tudor

JUNE 2013 FEES - ADMIN	INV 18707	1,325.00	
JUNE 2013 FEES - ASSET RECV	INV 18708	50.00	1,375.00

TOTAL FEES		15,224.86



SUMJUNEY TIME SHEET-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 6/01/13 THROUGH 6/30/13

Jeanne Barnes Bryant

JUNE 2013 FEES	1,890.00	1,890.00
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Receivership Management, Inc.

JUNE 2013 FEES	9,528.00	
RMI EXPENSES - JUNE 2013	1,321.36	10,849.36

Angstman Johnson

JUNE 2013 FEES	INV 38972	129.00	129.00
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Berry & Tudor

JUNE 2013 FEES	INV 18707	1,325.00	1,325.00
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TOTAL FEES		14,193.36
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Receivership Management, Inc.
 P. O. Box 2307
 Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN		June 2013
6/3/2013	Jeanne Barnes Bryant	1 \$150.00 \$150.00
	REVIEW AND SIGN REQUESTS, CALLS FROM MEMBERS, E-MAIL FROM COUNSEL RE TAXES, E-MAIL TO COUNSEL RE INFORMATION FOR MEMBERS, E-MAIL AND QUESTION TO SARAH FORTON RE REPORT, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL AND INFORMATION FOR GROUP, DISCUSSION RE INVESTMENTS AND BUSINESS VALUATION SCHEDULES	
6/4/2013	Jeanne Barnes Bryant	0.5 \$150.00 \$75.00
	REVIEW AND SIGN REQUESTS, E-MAIL FROM MEMBERS, QUESTION RE TAX ISSUE ON PROPERTY	
6/5/2013	Jeanne Barnes Bryant	0.5 \$150.00 \$75.00
	QUESTION FROM ROB MOORE RE TAXES, E-MAILS RE TERMINATIONS, QUESTION RE REPORT FOR MEMBERS, E-MAIL FROM BILLY SPAULDING RE 5500 FILINGS	
6/6/2013	Jeanne Barnes Bryant	1 \$150.00 \$150.00
	E-MAILS TO AND FROM COUNSEL RE TAX ISSUE, E-MAIL TO AND FROM ROB MOORE RE REPORT, E-MAIL TO SARAH FORTON RE SAME, QUESTION RE BANK ISSUE	
6/7/2013	Jeanne Barnes Bryant	1.2 \$150.00 \$180.00
	DISCUSSION RE AUDIT, QUESTIONS RE MAY REPORT, E-MAIL TO DOL RE REPORT, QUESTIONS RE LETTER, WORK WITH BANK RE TRANSFERS, E-MAILS FROM ASPIRE RE TRANSFERS, QUESTION RE TAXES	
6/10/2013	Jeanne Barnes Bryant	0.6 \$150.00 \$90.00
	E-MAIL FROM COUNSEL RE LETTER, REVIEW SAME, E-MAIL TO ROB MOORE RE QUESTION ON LETTER, REVIEW MAY REPORT CHANGES AND QUESTION RE FILING, E-MAILS RE ASPIRE FROM ROB MOORE	
6/11/2013	Jeanne Barnes Bryant	1 \$150.00 \$150.00
	E-MAIL RE REPORT TO DOL, E-MAIL TO COUNSEL RE REPORT, E-MAILS FROM ROB MOORE RE ASPIRE, QUESTION RE COSTS AND TAX ISSUES, QUESTION RE E-MAIL TO GROUP, E-MAILS TO AND FROM COUNSEL RE REPORT, QUESTION RE SAME	

RETIREMENT SECURITY PLAN & TRUST - ADMIN		June 2013			
6/12/2013	Jeanne Barnes Bryant	DRAFT E-MAIL TO GROUP RE REPORT, QUESTIONS RE SAME, DISCUSSION WITH ROB MOORE RE E-MAIL, E-MAILS RE VALUATIONS, QUESTIONS RE SAME, E-MAIL FROM COUNSEL RE QUESTIONS	1.2	\$150.00	\$180.00
6/13/2013	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON RE E-MAIL TO GROUP, MULTIPLE QUESTIONS RE SAME	0.5	\$150.00	\$75.00
6/14/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE DISCUSSION WITH COUNSEL RE AUSA ISSUE, E-MAIL RE AUDIT, MULTIPLE E-MAILS RE TAX ISSUE, E-MAILS FROM ROB MOORE RE RESPONSES	0.6	\$150.00	\$90.00
6/17/2013	Jeanne Barnes Bryant	E-MAILS RE AUDIT, QUESTIONS RE ASPIRE	0.3	\$150.00	\$45.00
6/19/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE QUESTIONS, E-MAIL FROM BILLY SPAULDING RE AUDIT AND LETTER RE SAME	0.4	\$150.00	\$60.00
6/20/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE CHANGES, E-MAIL FROM ROB MOORE RE CALL TO DOL	0.3	\$150.00	\$45.00
6/21/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE PAYMENTS AND E-MAIL FROM ROB MOORE RE PLAN WITHDRAWALS, E-MAILS FROM BILLY SPAULDING RE 5500 ISSUES	0.3	\$150.00	\$45.00
6/24/2013	Jeanne Barnes Bryant	E-MAILS FROM ACCOUNTANT RE 5500 ISSUES, E-MAIL FROM BILLY SPAULDING RE SAME	0.4	\$150.00	\$60.00
6/25/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE DUPLICATE PAYMENTS, QUESTION RE ACCOUNTANT ENGAGEMENT, QUESTION RE CALL	0.5	\$150.00	\$75.00
6/26/2013	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE 5500 AND AUDITS, REVIEW AND AGREE TO AUDIT, E-MAIL RE DUPLICATIONS FROM ASPIRE	0.8	\$150.00	\$120.00
6/27/2013	Jeanne Barnes Bryant	E-MAIL FROM ASPIRE, E-MAILS RE AUDITS AND ACCOUNTING QUESTIONS, E-MAIL TO COUNSEL RE LETTER, REPORT FROM ROB MOORE RE DISCUSSION WITH DOL, E-MAIL TO DOL RE OFFER	1	\$150.00	\$150.00
6/28/2013	Jeanne Barnes Bryant	QUESTION RE OFFER, DISCUSSION WITH ROB MOORE RE LETTER TO DOL, QUESTION RE ASPIRE, REVIEW AND SIGN TERMINATION FORMS	0.5	\$150.00	\$75.00
Total					\$1,890.00

Thursday, July 18, 2013

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Receivership Management, Inc.
 P. O. Box 2307
 Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **June 2013**

Date	Client Name	Description	Hours	Rate	Amount
6/3/2013	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: UPCOMING AUDIT, EMAIL TO A.VANBUREN RE: CALL AND SCHEDULING WITH FORMS 5500 .4; EMAIL FROM [REDACTED] RE: EARLY WITHDRAWAL AND PLAN MATERIALS, DISCUSSION WITH S.FORTON RE: SAME, REVIEW STATUS AND REPLY, REVIEW REPLY FROM [REDACTED] .65; REVIEW SUBMISSIONS FROM [REDACTED] UPDATE S.FORTON .2; MEETING WITH J.BRYANT RE: TAX AMOUNTS ON OSPREY MEADOWS .25;	1.45	\$130.00	\$188.50
6/3/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAIL TO EMPLOYERS	1	\$45.00	\$45.00
6/4/2013	Billy B. Spaulding	PHONE CONFERENCE WITH CPA FIRM TO DISCUSS TY 2012 F5500 PREPARATION AND AUDIT REQUIREMENTS.	0.6	\$110.00	\$66.00
6/4/2013	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING AND S.FORTON RE: [REDACTED] .10; CONFERENCE CALL WITH ART VANBUREN AND B.SPAULDING RE: PLAN AUDIT AND FORM 5500 FILINGS .5; RESEARCH STATUS OF TERMINATED COMPANIES AND PREPARE MAILING 2.8	3.4	\$130.00	\$442.00
6/4/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	1	\$45.00	\$45.00
6/5/2013	Robert E. Moore, Jr.	PREPARE [REDACTED] FUNDS TRANSFER TO MG TRUST .4; REVIEW TERMINATED COMPANY INFORMATION PRIOR TO MAILING .3; FORWARD TERMINATED COMPANIES SHEET TO A.VANBUREN .10; REVIEW EMAIL FROM B.SPAULDING RE: [REDACTED] AUDIT .10; PREPARE LANGUAGE FOR REPORT ON PROPERTY TAX ISSUES AND FORWARD TO B.TUDOR FOR REVIEW .5; DISCUSSION WITH J.BRYANT RE: TAX ISSUE .25;	1.55	\$130.00	\$201.50

Thursday, July 18, 2013

June 2013

RETIREMENT SECURITY PLAN & TRUST - ADMIN

Date	Name	Description	Hours	Rate	Total
6/5/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, LETTERS TO TERMINATED EMPLOYERS RE: EARLY WITHDRAWAL PARTICIPATION	4	\$45.00	\$180.00
6/6/2013	Robert E. Moore, Jr.	REVIEW REVISED LANGUAGE FROM B.TUDOR FORWARD SAME TO J.BRYANT AND M.CHRISTENSEN .10; DISCUSSION WITH B.TUDOR RE: ASSET RECOVERY STANDARDS .25; DISCUSSION WITH J.BRYANT RE: RESPONSE FROM M.CHRISTENSEN RE: PROCEDURE ON PAYMENT OF TAX .25; FORWARD QUESTIONS TO M.CHRISTENSEN RE: SAME .2; EMAIL S.FORTON AND B.SPAULDING ON [REDACTED] CERTIFICATES .10; REVIEW CERTIFICATES, PREPARE FOR SIGNATURE AND ADVISE J.BRYANT RE: SAME .5	1.4	\$130.00	\$182.00
6/6/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
6/7/2013	Billy B. Spaulding	PHONE CONFERENCE WITH M DUNSON CPA FIRM TO DISCUSS PERFORMING TY 2012 F5500. ALSO DISCUSSION OF PCV, QES AND VALUATION OF OTHER INVESTMENTS.	1	\$110.00	\$110.00
6/7/2013	Robert E. Moore, Jr.	COMPLETE STOCK PACKAGE ON [REDACTED] AND SEND TO M.WALKER .3; REVIEW AND FORWARD BUSINESS VALUATIONS FOR [REDACTED] .10; PREPARE ALLOCATIONS REPORT AS REQUESTED BY ASPIRE FOR [REDACTED] .1.0; CALL WITH B.TUDOR RE: ERISA ASSET QUESTION .5; REVIEW AND REVISE MAY REPORT RELATING TO TAX ISSUE .25	2.15	\$130.00	\$279.50
6/7/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, FORWARD STOCK CERTIFICATES	1.5	\$45.00	\$67.50
6/10/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON MOTION	1.5	\$45.00	\$67.50

Thursday, July 18, 2013

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RETIREMENT SECURITY PLAN & TRUST - ADMIN

June 2013

Date	Name	Description	Time	Amount
6/11/2013	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: INFORMATION AND STEPS NEEDED TO BEGIN EARLY WITHDRAWAL 4; SEND EMAIL RE: SAME. 10; REVIEW AND FORWARD [REDACTED] BUSINESS VALUATION TO ASPIRE 2; RESPOND TO [REDACTED] RE: STATUS OF TRANSFER. 10; CONFIRM TO A.MILLWARD STATUS OF [REDACTED] QES IN [REDACTED] 2; UPDATES FROM M.CHRISTENSEN RE: GOLF RESORT. 10; EMAIL TO S.FORTON RE: BUSINESS VALUATION FOR [REDACTED] 10; REVIEW AND PREPARE DISTRIBUTION FORMS [REDACTED] 75; PREPARE FOR SIGNATURE [REDACTED] TRANSFER-MERGER DOCUMENTS, REVIEW [REDACTED] PARTICIPANTS RE: PCB REPLACEMENT UPDATED AMOUNTS. 4	2.35	\$130.00
6/12/2013	Billy B. Spaulding	DOWNLOAD PARTICIPATE BALANCES WORKSHEET FROM ASPIRE DB. ADD COLUMNS TO SEGREGATE QES, PCDB AND LIQUID ASSET BALANCES. ADD EMPLOYER DATA TO WORKSHEET BY VLOOKUP PROCEDURE. PREPARE PRELIMINARY CALCULATION OF PROPERTY TAX CHARGE TO PCB ACCOUNTS.	3	\$110.00
6/12/2013	Robert E. Moore, Jr.	REVIEW EMAILS FROM M.CHRISTENSEN, DOCUMENTS FROM M.HUTCHESON, REVIEW EMAILS FROM J.BRYANT RE: NOTICE TO EMPLOYERS, REVIEW [REDACTED] CERTIFICATES IN FILE. ISSUE EMAIL RE: SAME, EMAILS TO A.MILLWARD RE: [REDACTED] ALLOCATIONS, ATTEMPTED CALLS TO PARTICIPANT [REDACTED] ISSUED EMAIL 1.25; ADDITIONAL EMAILS FROM [REDACTED] SEARCH FILES AND DISCOVER ORIGINAL CERTIFICATE 3; PREPARE CERTIFICATE FOR J.BRYANT AND MEDALLION CERTIFICATION 2; REVIEW ASSET RECOVERY QUESTIONS, UPDATES FROM J.BRYANT 3; MEETING WITH J.BRYANT RE: ISSUES IN ASSET RECOVERY 4; CALL WITH M.CHRISTENSEN RE: RECENT INFORMATION FROM M.HUTCHESON, UCC AND COLLECTION ISSUES CONNECTED WITH SAME, UPDATE ON STATE ACTION, PROPOSAL ON POTENTIAL NOTE SALE, INTENDED FOLLOW UP ACTIONS ON INFORMATION FROM HUTCHESON, UPDATE CALL TO J.BRYANT RE: SAME, ISSUE EMAIL ON MATTERS RELATED TO OSPREY MEADOWS 1.8	4.25	\$130.00
				\$305.50

RETIREMENT SECURITY PLAN & TRUST - ADMIN

June 2013

Date	Employee	Description	Hours	Rate	Total
6/13/2013	Billy B. Spaulding	CONTINUE WORK ON PROPERTY TAX ALLOCATION WORKSHEET. DOCUMENT OVERALL PROCEDURE AND DISTRIBUTE. WORK ON DOCUMENTATION OF TY 2012 CONTRIBUTIONS FOR CPA AUDIT. DOWNLOAD AND BEGIN INSPECTION OF VARIOUS REPORTS FROM ASPIRE WITH CONTRIBUTION INFORMATION.	5	\$110.00	\$550.00
6/13/2013	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: [REDACTED] CERTIFICATE TRANSFER .10; REVIEW PROPOSED EMAILS AND EXHIBITS TO EMPLOYERS .25; REVIEW INFORMATION AND RESPOND TO CALL FROM [REDACTED] RE: HARSHIP DISTRIBUTION .5; REVIEW AND RESPOND TO EMAIL FROM [REDACTED] .2; RESPOND TO QUESTIONS FROM [REDACTED] RE: [REDACTED] .2; CALL WITH J.BRYANT RE: EMPLOYER EMAILS .2; CALL WITH B.TUDOR RE: HUTCHESON MATTERS, CALL WITH M.CHRISTENSEN RE: HUTCHESON MATTERS, OTHER OUTSTANDING CLAIMS, EMAIL TO [REDACTED] RE: EARLY WITHDRAWAL, EMAIL TO [REDACTED] RE: [REDACTED], RESPOND TO [REDACTED] EMAIL RE: QUESTIONS ON MONTHLY REPORT 2.4	3.65	\$130.00	\$474.50
6/13/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAIL TO EMPLOYERS	1	\$45.00	\$45.00
6/14/2013	Billy B. Spaulding	CONTINUE WORK ON DOCUMENTATION OF TY 2012 CONTRIBUTIONS. BEGIN CONSOLIDATING INDIVIDUAL DOWNLOADS IN ORDER TO PREPARE DATABASE WITH PAYROLL DATE AND SETTLE DATE INFORMATION AND RECONCILIATION WITH CONTRIBUTIONS PER ASPIRE TY 2012 BALANCE CHANGES. PREPARE	5	\$110.00	\$550.00
6/17/2013	Billy B. Spaulding	WORK ON RECONCILIATION OF QES TY 2011 BALANCES AND ACTIVITY AS REPORTED ON AUDITED PLAN F500, INDIVIDUAL FORMS 5500 FILED AND CURRENT ASPIRE DATABASE. TRANSFER TOTALS BY COMPANY TO WORKSHEET AND ANALYZE AND DOCUMENT DIFFERENCES BY COMPANY.	5	\$110.00	\$550.00
6/17/2013	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: PLAN STATUS AND EARLY WITHDRAWAL PROCESS .4	0.4	\$130.00	\$52.00
6/17/2013	Sarah D. Forton	RECONCILE F5500 END OF YEAR AMOUNTS FROM 2012	2	\$45.00	\$90.00

Thursday, July 18, 2013

RETIREMENT SECURITY PLAN & TRUST - ADMIN June 2013

Date	Name	Description	Hours	Rate	Total
6/18/2013	Billy B. Spaulding	PREPARE DETAIL SCHEDULES ITEMIZING QES RECONCILING ITEMS BETWEEN TY 2011 INDIVIDUAL F5000'S FILED AND PLAN F5500 FILED; BETWEEN 12-31-11 QES PER CURRENT ASPIRE DATABASE AND INDIVIDUAL F5500'S FILED AND BETWEEN PLAN 5500 FILED AND 12-31-11 QSE PER CURRENT	4	\$110.00	\$440.00
6/18/2013	Robert E. Moore, Jr.	REVIEW [REDACTED] ACCOUNTS, CONFIRMED REPLACED FUNDS .10; CALL WITH [REDACTED] RE: [REDACTED] MISSING FUNDS .3; EMAIL RESPONSE TO [REDACTED] RE: PROPERTY TAX QUESTIONS .10	0.5	\$130.00	\$65.00
6/19/2013	Billy B. Spaulding	ADDITIONAL REVIEW AND ANALYSIS OF DIFFERENT 12-31-11 QES VALUES. PREPARE MEMO DOCUMENTING DIFFERENCES AND DISTRIBUTE MEMO AND SCHEDULES TO CPA FIRM ASSISTING WITH PREPARING FORMS 5500. BEGIN ANALYSIS OF DIFFERENCES IN PARTICIPANT LOANS SHOWN ON INDIVIDUAL	3	\$110.00	\$330.00
6/20/2013	Billy B. Spaulding	UPDATE ACCT RECEIVABLE FILE WITH RECEIPTS SINCE 05-19-13 AND NEW RECEIVABLES. RECONCILE RECEIPTS PER AR DATABASE WITH GL. PHONE CALL WIT CPA ON QES BALANCES AND OPTIONS FOR AMENDING TY 2011 F5500'S. PREPARE MEMO DOCUMENTING PHONE CALL AND DISTRIBUTE. ANAL	4	\$110.00	\$440.00
6/20/2013	Robert E. Moore, Jr.	PARTICIPANT CALL [REDACTED] 4; REVIEW [REDACTED] DOCUMENTS, PREPARE AND SENT A.MILLWARD TO BEGIN ASSET TRANSFER, EMAILS TO A.MILLWARD AND M.WALKER RE: SAME, EMAIL TO M.WALKER RE: SHARE CERTIFICATE FOR [REDACTED] AND ASSOCIATES 1.3; RECEIVE AND REVIEW [REDACTED] PACKAGE FOR EARLY WITHDRAWAL, PREPARE CORRESPONDENCE, PREPARE ALLOCATIONS, UPDATE S.FORTON RE: SAME, ISSUE LETTERS AND EMAIL TO MG TRUST AND A.MILLWARD AT ASPIRE 1.25	2.95	\$130.00	\$383.50
6/20/2013	Sarah D. Forton	TRAVEL TO BANK; MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON EMPLOYER INVOICES; FORWARD STOCK CERTIFICATES, PREPARATION OF FED EX RE: PAYMENT TO MG TRUST	3.5	\$45.00	\$157.50
6/21/2013	Billy B. Spaulding	CONTINUE WORK ON PARTICIPANT LOAN ANALYSIS AND DEVELOPMENT OF DATABASE OF LOAN BALANCE AS OF 12-31-10 AND ACTIVITY (INCLUDING CHARGE OFFS) BY COMPANY SINCE THEN. UPDATE DATABASE THRU 12-31-11 AND RECONCILE WITH LOAN BALANCE SHOWN ON 12-31-11 PLAN FORM 550	5	\$110.00	\$550.00

Thursday, July 18, 2013

RETIREMENT SECURITY PLAN & TRUST - ADMIN

June 2013

Date	Name	Description	Hours	Rate	Total
6/21/2013	Robert E. Moore, Jr.	FOLLOW UP ON TRANSFERS, REVIEW EMAILS FROM A.MILLWARD 2; PROCESS ██████████ PCB REPLACEMENT FUNDS, NOTIFY A.MILLWARD AT ASPIRE .4; CALL TO DOL REPRESENTATIVE RE: GOLF COURSE ISSUE LEFT MSG .10	0.7	\$130.00	\$91.00
6/21/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, PREPARATION OF FED EX RE: PAYMENT TO MG TRUST	1	\$45.00	\$45.00
6/24/2013	Billy B. Spaulding	READ AND RESPOND TO E MAILS ON FILING AMENDED TY 2011 FORMS 5500, PARTICIPANT LOAN CHARGE OFFS AND COORDINATION OF FILING TY 2011 AMENDED FORMS 5500 AND TY 2012 FORMS 5500.	2.5	\$110.00	\$275.00
6/24/2013	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: AMENDMENT OF 2011 FORMS 5500 DUE TO POST FILING QES CHANGES FOR 2011 FOR 15 EMPLOYERS, DEFAULTED LOANS IN 2011, REVIEW AND RESPOND TO EMAILS RE: SAME .4; CALL WITH DOL RE: PREL. RESTRAINING ORDER .4	0.8	\$130.00	\$104.00
6/25/2013	Billy B. Spaulding	LOGON TO EFAS2 AND PREPARE PRELIMINARY TY 2011 AMENDED RETURN FOR ONE COMPANY. PREPARE E MAIL DOCUMENTING AMENDMENT CHANGES AND DISTRIBUTE ORIGINAL TY 2011 F5500 AND AMENDED FOR ANALYSIS.	3	\$110.00	\$330.00
6/26/2013	Billy B. Spaulding	OBTAIN SIGNATURE FOR TY 2012 AUDIT ENGAGEMENT LETTER. SEND TO CPA AND ASPIRE WITH INSTRUCTIONS TO FORWARD AUDIT PACKAGE TO CPA.	0.5	\$110.00	\$55.00
6/26/2013	Robert E. Moore, Jr.	REVIEW INFORMATION FROM M.CHRISTENSEN, MEETING WITH J.BRYANT RE: SAME, CALL WITH M.CHRISTENSEN RE: SAME 1.4; CALL FROM DOL RE: QUESTIONS PRELIMINARY INJUNCTION .4	1.8	\$130.00	\$234.00
6/27/2013	Billy B. Spaulding	BEGIN PROCESS OF AMENDING TY 2011 FORMS 5500 IN EFAS2. PREPARE WORKSHEETS DOCUMENTING AND RECONCILING WITH ORIGINAL FILINGS QES AND LOAN ADJUSTMENTS BY COMPANY. PREPARE LIST OF INDIVIDUAL TY 5500'S TO BE AMENDED.	3	\$110.00	\$330.00
6/27/2013	Robert E. Moore, Jr.	UPDATE J.BRYANT RE: CALL WITH DOL ON PRELIMINARY INJUNCTION, DISCUSSION ON EARLY WITHDRAWAL EMPLOYERS, OTHER FACTORS ON ITR FROM MR. HUTCHESON .4; CALL WITH ██████████ RE: IRS LETTER UPDATE ON OTHER MATTERS .25;	0.65	\$130.00	\$84.50

Thursday, July 18, 2013

Page 6 of 7

RETIREMENT SECURITY PLAN & TRUST - ADMIN **June 2013**

6/28/2013	Billy B. Spaulding	LOGIN TO EFAST2 AND AMEND 6 TY 2011 FORMS 5500. UPDATE RESPONSE TO SCHEDULE I QUESTIONS ON PARTICIPANT LOANS, EMPLOYER SECURITIES, AND 20% INVESTMENT ON ONE ASSET.	1.5	\$110.00	\$165.00
6/28/2013	Robert E. Moore, Jr.	PARTICIPANT CAL [REDACTED] RE: STATUS OF FREEZE, QUESTIONS RE: ASSET RECOVERY .4	0.4	\$130.00	\$52.00
Total					\$9,528.00

RMI EXPENSE RECOVERABLE RSPT 1 & 2
6/1/13 Through 6/30/13

7/19/13

Category Description	RSPT1-251 AD...	RSPT2-252 RE...	OVERALL TOTAL
5250 OH ADJ TO BILL			
5690-RMI OH EXPENSE	-1,145.10	-60.50	-1,205.60
TOTAL 5250 OH ADJ TO BILL	-1,145.10	-60.50	-1,205.60
5300 EXPENSES			
6205-COPIES	-38.80	0.00	-38.80
6210-POSTAGE	-66.06	0.00	-66.06
6222-TELEPHONE LONG DISTANCE	-71.40	0.00	-71.40
TOTAL 5300 EXPENSES	-176.26	0.00	-176.26
OVERALL TOTAL	-1,321.36	-60.50	-1,381.86

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane

Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

Receiver Management, Inc.
Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

June 30, 2013
Statement No. 38972

For Professional Services Rendered Through June 30, 2013

8571-002: Solis v. Hutcheson; Case No. 12-CV-00236-EJL

Professional Services			Hours	Rate	Amount
6/11/2013	MTC	Prepare and file May 2013 reports.	0.6000	215.00	129.00
Sub-total Professional Services:					129.00

Rate Summary

Matthew T. Christensen 0.6000 hours at \$ 215.00 /hr 129.00

Total hours: 0.6000

Statement Summary

Current Fees and Expenses:	129.00
Previous Balance Due:	86.00
Payments Since Last Billing:	0.00
Required Retainer Per Engagement Letter:	0.00

*Post dated
of
7-20-13*

PLEASE PAY THIS AMOUNT 215.00

RECEIVED
JUL 08 2013

BERRY & TUDOR, P.C.*A Professional Corporation*5123 Virginia Way
Suite B-23
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant
c/o Receivership Management, Inc.
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

July 1, 2013

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 18707

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-03-13	Email from R. Moore re: M. Walker's refusal to sign tolling agreement.	0.10	25.00	BET
Jun-05-13	Email from R. Moore re: spreadsheet for "terminated" plans with PCB Note losses; emails from R. Moore and A. Van Buren re: completed transfer of ██████████ plan assets to ERPA.	0.20	50.00	BET
Jun-06-13	Emails from and to R. Moore re: draft language to insert in special report on property tax auction; telephone conference with R. Moore re: fear that local counsel may withdraw and re: legal standards under ERISA for asset preservation; review letter from Idaho counsel re: taxes due on golf course property.	1.10	275.00	BET
Jun-06-13	Research re: R.J. Reynolds Tobacco Co.'s ERISA litigation. (NO CHARGE)	0.40	-0-	BET
Jun-07-13	Telephone conference with R. Moore re: plan auditor's recommendation to write-down value of PCB Note.	0.40	100.00	BET
Jun-11-13	Email from R. Moore re: offer to purchase golf course.	0.10	25.00	BET
Jun-12-13	Emails from and to R. Moore and J. Bryant re: documents purporting to evidence "irrevocable trust receipts" at First Mountain Bancorp of Truckee, CA;	0.60	150.00	BET

Invoice 18707

Page 2

July 1, 2013

review ITR-related documents (briefly).

Jun-13-13	Telephone conference with R. Moore re: "irrevocable trust receipt" documents and fiduciary duty to investigate same.	0.90	225.00	BET
Jun-14-13	Emails from and to R. Moore re: allocation of \$65,000 property tax expense; telephone conference with R. Moore re: same and re: AUSA's (and DOL's) request to delay investigation of "ITRs".	1.50	375.00	BET
Jun-14-13	Email to R. Moore re: article on ROBS plans. (NO CHARGE)	0.10	-0-	BET
Jun-24-13	Emails from R. Moore re: his conversations with Department of Labor re: ITRs.	0.10	25.00	BET
Jun-25-13	Email from M. Christensen re: letter to Department of Labor re: ITRs.	0.10	25.00	BET
Jun-28-13	Telephone conference with R. Moore re: his conversations with M. Minnicks (DOL) re: DOL's request that J. Bryant refrain from investigating ITR's.	0.20	50.00	BET

TOTAL FEES: 5.80 \$1,325.00

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$1,325.00

Previous Balance \$3,801.77

Previous Payments (\$2,050.00)

*Posted
BH
7-6-13*

PLEASE PAY:	\$3,076.77
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

cc: Rob Moore via email

SUMJUNEY TIME SHEET-ASSET RECOVERY
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 6/01/13 THROUGH 6/30/13

Jeanne Barnes Bryant

JUNE 2013 FEES	825.00	825.00
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Receivership Management, Inc.

RMI EXPENSES - JUNE 2013	60.50	60.50
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Angstman Johnson

JUNE 2013 FEES	INV 38974	96.00	96.00
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Berry & Tudor

JUNE 2013 FEES	INV 18708	50.00	50.00
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TOTAL FEES		1,031.50
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Receivership Management, Inc.
 P. O. Box 2307
 Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ASSET RECOVERY					June 2013
6/6/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE TAXES, QUESTION RE LETTER, RESPONSE RE SAME	0.5	\$150.00	\$75.00
6/7/2013	Jeanne Barnes Bryant	E-MAIL TO COUNSEL RE HUTCHESON LETTER, REVIEW SAME, RESPONSE RE SAME	0.5	\$150.00	\$75.00
6/11/2013	Jeanne Barnes Bryant	E-MAIL RE RECEIVER, E-MAIL RE OFFER, REVIEW SAME, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL RE CONFERENCE CALL	1	\$150.00	\$150.00
6/12/2013	Jeanne Barnes Bryant	CONFERENCE CALL WITH COUNSEL, E-MAIL RE SAME, QUESTIONS RE POSSIBLE OFFER, REVIEW CORRESPONDENCE RE PROPERTY, E-MAIL FROM COUNSEL RE COUNTER OFFER, QUESTION RE TERMS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL TO COUNSEL	2	\$150.00	\$300.00
6/25/2013	Jeanne Barnes Bryant	E-MAIL RE COUNTER OFFER, REVIEW SAME, E-MAIL RE CONFERENCE CALL	0.5	\$150.00	\$75.00
6/26/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE COUNTER OFFER RESPONSE, CONFERENCE CALL RE OFFER, DISCUSSION RE STATUS UPDATE WITH DOL AND INFORMATION FOR GROUP	1	\$150.00	\$150.00
Total					\$825.00

ANGSTMAN JOHNSON3649 N. Lakeharbor Lane
Boise, ID 83703(208) 384-8588
TAX ID 52-2300434**RECEIVED**
JUL 08 2013Receiver Management, Inc.
Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027June 30, 2013
Statement No. 38974

For Professional Services Rendered Through June 30, 2013

8571-007: RSPT v. Green Valley Holdings, LLC, et al.; Valley Cty Case No.:

Professional Services				Hours
6/6/2013	TJ	Review and revise letter re: [REDACTED]		0.5000
6/11/2013	TJ	Review and reply to [REDACTED] meeting with MTC [REDACTED]		0.8000
6/11/2013	MTC	Work on Complaint.		0.8000
6/12/2013	MTC	Continue working on Complaint.		3.0000
6/13/2013	TJ	Telephone call with [REDACTED]		0.4000
6/13/2013	TJ	Telephone call with [REDACTED] meeting with MTC		1.5000
6/13/2013	MTC	Continue working on Complaint.		0.5000
6/14/2013	TJ	Telephone call with [REDACTED]		1.0000
6/14/2013	MTC	Finalize draft of Complaint.		2.5000
6/14/2013	MTC	Meet with TJA to discuss Complaint (includes time for phone call with [REDACTED]).		1.0000
6/24/2013	MTC	Revise Complaint.		1.0000
6/27/2013	MTC	Finalize Complaint for filing.		1.0000
6/27/2013	JM	Gather and prepare exhibits to Complaint (.5); prepare Summonses (.6); telephone call with court clerk (.1); prepare letter to Valley County Clerk (.2).		1.4000
Sub-total Professional Services:				0.00
Expenses				Amount
6/27/2013	Valley County	Clerk of the	Filing fees AJA	96.00

Sub-total Expenses: 96.00

Time Summary

TJ Angstman	4.2000
Matthew T. Christensen	9.8000
Jamie R. Miller	1.4000
Total hours:	<u>15.4000</u>

Statement Summary

Current Expenses:	<u>96.00</u>
Previous Balance Due:	0.00
Payments Since Last Billing:	0.00

*Posted
PA
7-10-13*

PLEASE PAY THIS AMOUNT 96.00

BERRY & TUDOR, P.C.

A Professional Corporation

5123 Virginia Way
Suite B-23
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant
c/o Receivership Management, Inc.
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

July 1, 2013

Client #: 861

RE: Retirement Security Plan & Trust – Asset Recovery

Invoice #: 18708

DATE	DESCRIPTION	HOURS	AMOUNT
Jun-08-13	Email from R. Moore re: local counsel's recommendation on receivership/foreclosure on golf course.	0.20	50.00 BET

TOTAL FEES: 0.20 \$50.00

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$50.00

Previous Balance \$1,560.00

Previous Payments \$0.00

*Posted
Bt
7-27-13*

PLEASE PAY:	\$1,610.00
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

cc: Rob Moore via email