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Attorney for the Independent Fiduciary, Jeanne Bryant

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

THOMAS E. PEREZ, 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

JANUARY 2018 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
Report and Notice for the period beginning January 1, 2018 – January 31, 2018.

I. ACTIVITY REPORT

ADMINISTRATIVE FEE COLLECTIONS

The Independent Fiduciary (“IF”) informed the Sponsoring Employers of the current
status of their individual collections involving payment of 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 January 2018. The Independent Fiduciary will continue to collect any unpaid monthly administration fees using the same process previously approved by the Court. Most of the work in January involved all the issues remaining to complete the sale of the golf course.

ASSET RECOVERY EFFORTS

As previously reported, the IF hired contingency counsel for asset recovery legal services, 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 sponsor employers and/or the RSPT 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.

The Note concerning the PCB investment was turned over to the RSPT asset recovery counsel in Idaho. A foreclosure action was filed against Green Valley Holdings and West Mountain Golf in 2013. The foreclosure sale of the golf course property took place in December 2016. The property is now in a dormant unused state.

Because Valley County took the Lodge parcels back in October 2016, RSPT foreclosed on the remaining golf course parcels without the risk of \$22,000.00/monthly assessments being imposed. A sheriff's sale was scheduled and took place on December 29, 2016, at which time RSPT received the property via a credit bid of \$3,000,000.00. The Sheriff has issued a Certificate of Sale, and the IF marketed the Certificate of Sale to interested parties. The IF signed a purchase agreement, in the amount of \$1,235,000.00, with a new prospective buyer. That buyer has deposited \$100,000 earnest money which has now been released to RSPT. The

statutory redemption period ran on December 29, 2017, without any redemption taking place. The sale of the property closed on January 12, 2018, and RSPT now holds the proceeds of the sale of the course in a trust account. James (“Bill”) Fletcher has asserted a claim to virtually all of the sales proceeds (after RSPT recovers amounts actually expended for maintaining the course). The IF has pursued a judicial declaration regarding RSPT and Fletcher’s various claims to the proceeds, and that case is progressing.

In December 2016, after a demand letter was sent and denied, the IF initiated litigation against Matrix Trust Company (formerly MG Trust) alleging breaches of MG Trust’s fiduciary duties to the Plan by allowing the funds to be taken by Hutcheson. The Complaint and Summons were served on MG Trust, and on March 20, 2017, MG Trust filed a Motion to Dismiss those claims. The IF responded to the Motion to Dismiss, and a hearing was held on November 28, 2017. Recently, the Idaho District Court granted, in part, MG Trust’s motion and recommended the case be transferred to the District of Colorado (where MG Trust is based). The IF is currently evaluating the responses to the court’s recommendation and will continue to pursue these claims.

II. ANTICIPATED FUTURE ACTIVITIES AND RESOLUTION OF ISSUES

1. 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 November Report filed with the Court in early December 2012. There were no objections filed to that process. As of this Report, 23 employers have completed the early withdrawal process.

2. 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. The co-trustee agreements executed by each sponsoring employer require a business valuation to be submitted by May 31st following the end of a plan year at December 31st. On May 2, 2017, forty-one (41) companies were sent reminders for business valuation reports as required for companies whose plans hold qualified employers securities. 14 companies complied this year.

3. 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 structure. Investment changes can be made by contacting the IF's office who, once receiving appropriate documentation, will issue instructions to ASPire.

4. Hardship Applications. The IF has received 16 hardship applications from participants. 10 hardship applications have been granted and 10 have been paid. Two remain pending for completed distribution forms and additional information; one was never completed by the participant; the other remains pending due to the fact the account has no liquid balance. The IF believes that, given the strict limitations on hardship distributions, no significant harm to the RSPT plans will occur if hardship applications are allowed to be processed. The IF has established procedures for handling hardship distribution applications and required minimum distributions, and after consultation with the DOL believes the previous Orders issued by the Court allow the IF to process hardship distribution applications without any other Orders being required. The IF has adopted an amendment to the plan in order to assist members with this process and has sent out Notice of this amendment to the members.

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. The fees reflected on **Exhibit 2** are in effect as of April 1, 2016.

Attached hereto as **Collective Exhibit 3** are expense summaries for the period of January 1- January 31, 2018.

Total expenses, as listed on **Collective Exhibit 3** include \$3,774.00 in IF fees, \$97.50 in legal fees, \$1,842.80 in contract labor and \$78.12 in expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of January 1-January 31, 2018 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 this Report.

In the absence of any objection, total reimbursement for \$3,774.00 in IF fees, \$97.50 in legal fees, \$1,842.80 in contract labor and \$78.12 in expenses for administration and litigation will be paid from the Plan's expense reserve for January 1 –January 31, 2018 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 | \$3,774.00 |
| 2. | Angstman & Johnson | \$ 97.50 |
| 3. | Receivership Management Inc.
\$1,842.80/ Contract labor
\$78.12/ Other expenses | \$1,920.92 |

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 authorize payments due counsel and any other parties listed.

DATED this 9th day of March, 2018.

/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 9th day of March, 2018, 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.

D. Marc Sarata	Sarata.D.Marc@dol.gov
Risa Sandler	sandler.risa@dol.gov
Matthew T. Christensen	mtc@angstman.com

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

I further certify that on the 9th day of March, 2018, 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 14620-023
FCI Lompoc
Federal Correctional Institution
3600 Guard Road
Lompoc, CA 93436

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: MARCH 9, 2018

/s/ Matt Christensen

Matthew T. Christensen

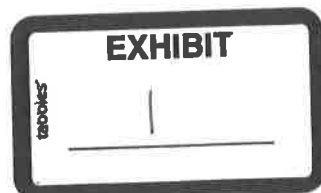
2/20/2018 9:52 AM

RSPT TRUSTEE FEES RECEIVED 1-1-18 / 1-31-18
 (RECEIVED \$637,341.69 FROM INCEPTION THRU 1-31-18)

EXHIBIT 1 PAGE 1

ARCODE	Date	Account	Amount	YYYYMM
RSPT72201801	2175:RECVD/RSPT1	210.00	210	END
RSPT26201801	2175:RECVD/RSPT1	210.00	210	END
RSPT02201801	2175:RECVD/RSPT1	210.00	210	END
RSPT55201801	2175:RECVD/RSPT1	210.00	210	END
RSPT09201801	2175:RECVD/RSPT1	210.00	210	END
RSPT50201801	2175:RECVD/RSPT1	210.00	210	END
RSPT07201801	2175:RECVD/RSPT1	210.00	210	END
RSPT40201801	2175:RECVD/RSPT1	210.00	210	END
RSPT15201801	2175:RECVD/RSPT1	210.00	210	END
RSPT73201801	2175:RECVD/RSPT1	210.00	210	END
RSPT23201801	2175:RECVD/RSPT1	210.00	210	END
RSPT16201801	2175:RECVD/RSPT1	210.00	210	END
RSPT48201801	2175:RECVD/RSPT1	210.00	210	END
RSPT47201801	2175:RECVD/RSPT1	210.00	210	END
RSPT59201801	2175:RECVD/RSPT1	210.00	210	END
RSPT33201801	2175:RECVD/RSPT1	210.00	210	END

3,360.00



Receivership Management, Inc.

1101 Kermit Drive, Suite 735 Nashville, TN 37217 (615) 370-0051 Fax (615) 373-4336

Effective April 1, 2016

Fee Schedule for Receivership Management, Inc:

Independent Fiduciary/Receiver Claims processing administration ERISA Matters-Employee Benefit Plan Administrator-Receiver Operations	\$170 per hour
Accounting	\$160 per hour
Accounting Assistant	\$130 per hour
Support Staff	\$79 per hour
Medical Claims Processing Consultant	\$61 per hour
Information Tech Consultant	\$65 per hour

Office Expenses which can be specifically identified to a project (eg. telephone, postage, copies etc.) are charged to the project 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: 47 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 1/1/18 THROUGH 1/31/18

<u>Jeanne Barnes Bryant</u>		
JAN 2018 FEES	<u>\$3,774.00</u>	\$3,774.00
<u>Receivership Management, Inc.</u>		
JAN 2018 FEES - ADMIN	\$1,842.80	
RMI EXPENSES - JAN 2018 - ADMIN	<u>\$78.12</u>	\$1,920.92
<u>Angstman Johnson</u>		
JAN 2018 FEES - PEREZ VS. HUTCHESON		<u>\$97.50</u>
TOTAL JANUARY FEES		<u><u>\$5,792.42</u></u>



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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN		January 2018
1/2/2018	Jeanne Barnes Bryant	EMAIL RE CLOSING 0.1 \$170.00 \$17.00
1/3/2018	Jeanne Barnes Bryant	EMAIL RE SHERIFFS DEED, QUESTIONS RE SAME, EMAIL RE NOVEMBER REPORT, DISCUSSION RE 210 STATUS, ISSUE RE ACCOUNT AND FUNDS 0.7 \$170.00 \$119.00
1/4/2018	Jeanne Barnes Bryant	MULTIPLE EMAILS RE CLOSING, QUESTION RE EXHIBIT B, EMAILS FROM CLOSING OFFICE RE STATEMENT, EMAILS FROM COUNSEL, CALL WITH [REDACTED], DISCUSSION WITH ROB MOORE RE SAME, EMAIL RE RETURNING FORMS (1.00), MULTIPLE EMAILS RE [REDACTED] CALLS TO AND FROM COUNSEL, CALL TO TITLE ATTORNEY, CHANGES RE DEED, REVIEW AND APPROVE, EMAILS TO COUNSEL, FINAL CALL RE SAME, FED EX TO TITLE COMPANY (1.50) 2.5 \$170.00 \$425.00
1/5/2018	Jeanne Barnes Bryant	EMAIL RE REPORT, EMAILS RE [REDACTED] MULTIPLE EMAILS WITH COUNSEL, QUESTION RE EXTENSION, ADDITIONAL EMAILS RE [REDACTED] QUESTIONS RE SAME 1.7 \$170.00 \$289.00
1/8/2018	Jeanne Barnes Bryant	EMAILS RE CLOSING, EMAILS RE LID, QUESTIONS RE SAME, EMAIL FROM COUNSEL RE REMAINING ISSUES 0.6 \$170.00 \$102.00
1/9/2018	Jeanne Barnes Bryant	EMAILS RE LID, QUESTIONS RE SAME, EMAIL RE ASPIRE FROM BILLY SPAULDING, EMAIL TO CODY SMITH RE SAME (.50), EMAIL TO COUNSEL RE STATUS 0.5 \$170.00 \$85.00
1/10/2018	Jeanne Barnes Bryant	EMAILS RE ASPIRE, QUESTIONS RE CLOSING, EMAILS RE LID PAYMENTS AND CLOSING STATEMENT, REVIEW AND SIGN SAME, QUESTION RE TAX FILINGS 1 \$170.00 \$170.00

RETIREMENT SECURITY PLAN & TRUST - ADMIN **January 2018**

Date	Agent	Description	Hours	Rate	Total
1/11/2018	Jeanne Barnes Bryant	EMAILS RE CLOSING ISSUES, EMAILS TO COUNSEL RE SAME, EMAIL TO MATT CHRISTENSEN RE FILING (.80), EMAIL AND CALL RE [REDACTED] PROBLEM WITH NOTARY AFTER HOURS, CALLS RE SAME; EMAIL TO AND FROM CHRISTENSEN RE [REDACTED] REVIEW AND SIGN SAME, ARRANGE FOR NOTARY AND NEXT DAY DELIVERY, CALLS RE SAME, UPDATE FOR ROB MOORE (1.20)	2	\$170.00	\$340.00
1/12/2018	Jeanne Barnes Bryant	EMAILS RE AGREEMENT, CALLS RE SAME, REVIEW AND SIGN AGREEMENT, EMAIL TO ROB MOORE RE SAME, CALL TO COUNSEL, EMAILS RE CLOSING, CALL FROM COUNSEL RE FINAL DETAILS ON CLOSING	1.2	\$170.00	\$204.00
1/15/2018	Jeanne Barnes Bryant	EMAIL TO COUNSEL RE REPORT AND REMAINING ISSUES ON SALE, DISCUSSION WITH CODY SMITH RE SALE AND 210 AMOUNTS, QUESTIONS RE ISSUES RAISED ON AUDIT AND 55000	1	\$170.00	\$170.00
1/16/2018	Jeanne Barnes Bryant	QUESTION RE REMAINING ISSUES ON CLOSING, ISSUE RE 210 AMOUNTS	0.3	\$170.00	\$51.00
1/17/2018	Jeanne Barnes Bryant	EMAIL TO COUNSEL RE REPORT, DISCUSSION RE 210 AMOUNTS	0.5	\$170.00	\$85.00
1/18/2018	Jeanne Barnes Bryant	EMAIL FROM ASPIRE, DISCUSSION WITH ROB MOORE RE 210 ISSUES, EMAILS TO AND FROM COUNSEL RE [REDACTED] EMAILS RE DECEMBER REPORT, CALLS FROM MEMBERS, QUESTION RE DECEMBER INVOICES, DISCUSSION WITH ROB MOORE RE TRANSFERS, TRUST ISSUES, FLETCHER PAYMENTS	1.5	\$170.00	\$255.00
1/19/2018	Jeanne Barnes Bryant	QUESTION RE ASPIRE, EMAIL RE INVOICES, CALL WITH CHRISTENSEN RE PAYMENTS, QUESTION RE COURT FILING	1	\$170.00	\$170.00
1/22/2018	Jeanne Barnes Bryant	EMAILS RE LETTERS ON 210 ISSUES, DISCUSSION WITH CODY SMITH RE SAME, EMAIL RE SAME, QUESTION RE REPORT, CHANGES RE SAME, REVIEW AND APPROVE NOV-DEC REPORT	1	\$170.00	\$170.00
1/23/2018	Jeanne Barnes Bryant	EMAIL RE REPORT TO DOL, QUESTION RE EXHIBITS, EMAILS RE SALE, DISCUSSION WITH ROB MOORE RE LETTERS, EMAILS RE SAME	1	\$170.00	\$170.00
1/24/2018	Jeanne Barnes Bryant	EMAILS RE ASPIRE, QUESTION RE 210 FEES, EMAIL RE REPORT, QUESTION RE TWO EMPLOYERS, DISCUSSION WITH ROB MOORE RE SAME, EMAIL RE SAME	0.7	\$170.00	\$119.00

Friday, March 02, 2018

Page 2 of 3

RETIREMENT SECURITY PLAN & TRUST - ADMIN **January 2018**

Date	Name	Description	Hours	Rate	Total
1/25/2018	Jeanne Barnes Bryant	EMAILS RE [REDACTED] CALLS TO AND FROM MATT CHRISTENSEN RE SAME, DISCUSSION WITH ROB MOORE,(1.20)EMAIL RE REPORT, DISCUSSION WITH CODY SMITH RE 210 ISSUES, EMAILS RE SAME, EMAIL RE WITHDRAWALS, QUESTION RE MEDALLION SIGNATURE, EMAILS TO AND FROM BANK RE SAME (1.00)	2.2	\$170.00	\$374.00
1/26/2018	Jeanne Barnes Bryant	EMAILS RE ASPIRE, EMAILS AND ISSUES RE MEDALLION WITH REGIONS, EMAIL RE REPORT, QUESTION RE 210 ISSUES	1	\$170.00	\$170.00
1/29/2018	Jeanne Barnes Bryant	QUESTION RE DISTRIBUTION OF FUNDS, EMAILS RE SAME, REVIEW LETTER AND FILING, EMAILS RE ASPIRE, CHECK RE 210 ISSUES	1.2	\$170.00	\$204.00
1/31/2018	Jeanne Barnes Bryant	UPDATE RE 210 QUESTIONS, DISCUSSION WITH ROB MOORE RE STATUS, EMAIL RE SAME	0.5	\$170.00	\$85.00
Total					\$3,774.00

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **January 2018**

Date	Name	Description	Hours	Rate	Amount
1/2/2018	Jere P. Cowan	EMAIL FROM PARTICIPANT RE: CHANGE OF CONTACT INFORMATION; UPDATE DATABASE RE: SAME;	0.1	\$61.00	\$6.10
1/3/2018	Cody Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.3	\$130.00	\$39.00
1/3/2018	Robert E. Moore, Jr.	ASSET RECOVERY PROCEEDS ACCOUNTING .20	0.2	\$160.00	\$32.00
1/4/2018	Jere P. Cowan	ASSIST J. BRYANT WITH REALTY CONTRACT MATERIALS	0.2	\$61.00	\$12.20
1/4/2018	Robert E. Moore, Jr.	REVIEW REVISED SPECIAL WARRANTY DEED DRAFT, RESEARCH AND NOTE ERRORS, ADVISE J.BRYANT OF SAME 1.0	1	\$160.00	\$160.00
1/5/2018	Jere P. Cowan	MESSAGE FROM PARTICIPANT RE: INVOICE NEEDED; PREPARE AND FORWARD SAME	0.2	\$61.00	\$12.20
1/5/2018	Jere P. Cowan	REVISIONS TO STATUS REPORT; FORWARD TO J. BRYANT FOR SENDING TO COUNSEL; EMAIL FROM J. BRYANT RE: SAME	0.4	\$61.00	\$24.40
1/5/2018	Jere P. Cowan	EMAIL FROM J. BRYANT AND ASSISTANCE WITH FINALIZING CONTRACT MATERIALS; FORWARD SAME	0.2	\$61.00	\$12.20
1/5/2018	Robert E. Moore, Jr.	PARTICIPANT INQUIRY .10; UPDATE FROM J.BRYANT RE: GOLF COURSE CLOSING DELAY, REVIEW DOCUMENTS FROM CLOSING COUNSEL, EXECUTE EXTENSIONS .2	0.3	\$160.00	\$48.00
1/8/2018	Cody Smith	EXPORT CONTRACT LABOR PYMTS FROM TY 2017 FOR FORM 1099-MISC SUBMISSION. BEGIN TO CREATE TIN MATCH DATABASE FOR 1099 PREP.	0.5	\$130.00	\$65.00
1/8/2018	Jere P. Cowan	RECEIPT FEE PAYMENTS; UPDATE AND POST SAME	0.2	\$61.00	\$12.20
1/8/2018	Robert E. Moore, Jr.	REVIEW EMAIL FROM J.BRYANT AND T.J.ANGSTMAN RE: [REDACTED]; EMAIL TO B.SPAULDING RE: DATABASE CHANGES AT ASPIRE .10	0.3	\$160.00	\$48.00

Friday, March 02, 2018

RETIREMENT SECURITY PLAN & TRUST - ADMIN **January 2018**

Date	Employee	Description	Hours	Rate	Amount
1/11/2018	Jere P. Cowan	DRAFT STATUS REPORT FOR J. BRYANT EDITS; EMAIL J. BRYANT RE: SAME; DRAFT INITIAL EXHIBITS FOR SAME	0.8	\$61.00	\$48.80
1/11/2018	Lauren B. Garcia	RUN EXPENSE RECOVERABLE THRU DECEMBER AND REVIEW FOR COURT REPORTING	0.4	\$61.00	\$24.40
1/15/2018	Cody Smith	CREATE FORM FILING DUE DATE & TAX PYMT SCHEDULE FROM TY 2017 THRU 2018. DISCUSSION OF SALE OF PROPERTY AND PROCESS FOR CLOSING.	0.6	\$130.00	\$78.00
1/15/2018	Jere P. Cowan	RECEIPT OF NUMEROUS ADMIN FEE PAYMENTS; POST AND UPDATE FINANCIAL ACCOUNTS RE: SAME;	0.8	\$61.00	\$48.80
1/17/2018	Cody Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.2	\$130.00	\$26.00
1/18/2018	Cody Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.2	\$130.00	\$26.00
1/18/2018	Jere P. Cowan	PREPARATION OF ADMIN STATEMENTS; FORWARD SAME	1	\$61.00	\$61.00
1/18/2018	Jere P. Cowan	REVISIONS TO STATUS REPORT COMBINING NOV AND DEC DETAILS; CONFERENCE WITH J. BRYANT RE: SAME	0.6	\$61.00	\$36.60
1/18/2018	Robert E. Moore, Jr.	CALL AND DISCUSSION WITH J.BRYANT RE: GOLF COURSE CLOSING .4; RESEARCH ON UNPAID 210 FEES .4	0.8	\$160.00	\$128.00
1/19/2018	Lauren B. Garcia	CREATE 210 EXHIBIT AND PULL EXPENSE RECOVERABLE FOR NOV AND DEC COURT REPORTS	0.4	\$61.00	\$24.40
1/19/2018	Robert E. Moore, Jr.	REVIEW [REDACTED] AND [REDACTED] ACCOUNTS, PER INFORMATION FROM C.SMITH, DRAFT NOTIFICATION LETTERS TO [REDACTED] AND [REDACTED] RE: ADMINISTRATIVE FEE ASSESSMENTS .7	0.7	\$160.00	\$112.00
1/22/2018	Jere P. Cowan	EMAIL FROM J. BRYANT RE: REVISIONS TO STATUS REPORT FINANCIALS; REVISE SAME AND FORWARD TO J. BRYANT FOR APPROVAL AND SUBMISSION; FORWARD M. CHRISTENSEN COMMENTS FOR UPDATING REPORT	1	\$61.00	\$61.00
1/22/2018	Jere P. Cowan	REVISIONS TO STATUS REPORT AND SUPPORTING FINANCIALS; EMAIL J BRYANT RE: SAME	0.4	\$61.00	\$24.40
1/22/2018	Robert E. Moore, Jr.	REVIEW AND APPROVE ACTIVITY REPORT .10; RESPOND TO EMAIL FROM J.BRYANT RE: UNCOLLECTED 210 ADMINISTRATIVE FEES FROM [REDACTED] AND [REDACTED] .2	0.3	\$160.00	\$48.00

RETIREMENT SECURITY PLAN & TRUST - ADMIN **January 2018**

Date	Employee	Description	Hours	Rate	Total
1/23/2018	Jere P. Cowan	EMAIL FROM J. BRYANT RE: STATUS REPORT; REVISIONS TO STATUS REPORT AND SUPPORTING FINANCIALS; EMAIL J BRYANT RE: SAME	0.4	\$61.00	\$24.40
1/23/2018	Jere P. Cowan	RECEIPT PLAN FUNDS; UPDATE FINANCIAL ACCOUNT RECORDS RE: SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT	0.6	\$61.00	\$36.60
1/24/2018	Cody Smith	PULL COMPANY OWNER DETAIL FROM ASPIRE. UPDATE ALL 210 FEES RECEIVED IN TY2017. PROVIDE DETAIL OF ALL O/S FEES.	0.8	\$130.00	\$104.00
1/24/2018	Robert E. Moore, Jr.	WORK WITH C.SMITH ON DATA REPORT ON PARTICIPANT BALANCES AND SOURCES FROM ASPIRE. 4; REVIEW 210 DATA REQUEST; UPDATE C.SMITH ON SAME. COMPLETE PROCESSING 1.	1.4	\$160.00	\$224.00
1/25/2018	Cody Smith	PRINT FORM 1099-MISC THEN SUBMIT TO IRS WEBSITE. FILE FORM 1096 FOR DOCUMENTATION.	0.2	\$130.00	\$26.00
1/25/2018	Robert E. Moore, Jr.	UPDATE ON DEVELOPING ISSUE WITH BILL FLETCHER .25; ASSESSMENT REVIEW AND EMAIL TO J.BRYANT RE: SAME .10	0.35	\$160.00	\$56.00
1/26/2018	Cody Smith	CALL IRS FIRE ELECTRONIC SYSTEM FOR ELECTRONIC SUBMISSION LOGIN ISSUE. EXPORT TY2017 DATA THEN SUBMIT TO IRS FIRE SITE.	0.4	\$130.00	\$52.00
1/26/2018	Robert E. Moore, Jr.	REPORT VALUE OF ██████████ STOCK TO J.BRYANT FOR CERTIFICATION PURPOSES. 10	0.1	\$160.00	\$16.00
1/27/2018	Robert E. Moore, Jr.	UPDATE ON DEVELOPING ISSUE WITH BILL FLETCHER .25	0.25	\$160.00	\$40.00
1/31/2018	Cody Smith	SUBMIT 1096 TO IRS FIRE WEBSITE THEN FILE BACK UP DOCUMENTATION FOR TY2017 FORM 1099s.	0.3	\$130.00	\$39.00
1/31/2018	Jere P. Cowan	TELEPHONE CONVERSATION WITH ██████████ RE: STATUS; EMAIL R. MOORE RE: SAME	0.1	\$61.00	\$6.10
Total					\$1,842.80

Friday, March 02, 2018

Page 3 of 3