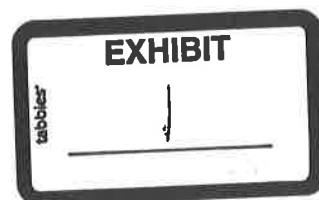


10/21/2013 1:18 PM

RSPT TRUSTEE FEES RECEIVED 08-01-13 / 08-31-13
(RECEIVED \$182,470.00 FROM INCEPTION THRU 09-30-13)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount	YYYYMM
RSPT02	RSPT02 201310	9/3/2013	155.00	201309
RSPT103	RSPT103 201309	9/3/2013	210.00	201309
RSPT25	RSPT25 201309	9/3/2013	210.00	201309
RSPT48	RSPT48 201309	9/3/2013	210.00	201309
RSPT04	RSPT04 201309	9/3/2013	210.00	201309
RSPT53	RSPT53 201308	9/3/2013	210.00	201309
RSPT71	RSPT71 201309	9/3/2013	210.00	201309
RSPT19	RSPT19 201309	9/6/2013	210.00	201309
RSPT08	RSPT08 201309	9/6/2013	210.00	201309
RSPT23	RSPT23 201309	9/6/2013	210.00	201309
RSPT33	RSPT33 201309	9/6/2013	210.00	201309
RSPT78	RSPT78 201309	9/6/2013	210.00	201309
RSPT40	RSPT40 201309	9/6/2013	210.00	201309
RSPT07	RSPT07 201309	9/9/2013	210.00	201309
RSPT15	RSPT15 201309	9/9/2013	210.00	201309
RSPT26	RSPT26 201309	9/9/2013	210.00	201309
RSPT31	RSPT31 201309	9/9/2013	210.00	201309
RSPT11	RSPT11 201309	9/9/2013	210.00	201309
RSPT12	RSPT12 201309	9/9/2013	210.00	201309
RSPT16	RSPT16 201309	9/9/2013	210.00	201309
RSPT55	RSPT55 201309	9/9/2013	210.00	201309
RSPT50	RSPT50 201309	9/9/2013	210.00	201309
RSPT13	RSPT13 201307	9/11/2013	210.00	201309
RSPT13	RSPT13 201308	9/11/2013	210.00	201309
RSPT13	RSPT13 201309	9/11/2013	210.00	201309
RSPT72	RSPT72 201309	9/12/2013	210.00	201309
RSPT65	RSPT65 201309	9/12/2013	210.00	201309
RSPT18	RSPT18 201309	9/16/2013	210.00	201309
RSPT68	RSPT68 201309	9/16/2013	210.00	201309
RSPT59	RSPT59 201309	9/16/2013	210.00	201309
RSPT75	RSPT75 201309	9/23/2013	210.00	201309
RSPT47	RSPT47 201309	9/23/2013	210.00	201309
RSPT67	RSPT67 201310	9/25/2013	210.00	201309
RSPT53	RSPT53 201309	9/26/2013	210.00	201309
RSPT73	RSPT73 201310	9/30/2013	210.00	201309
RSPT25	RSPT25 201310	9/30/2013	210.00	201309
RSPT71	RSPT71 201310	9/30/2013	210.00	201309
RSPT45	RSPT45 201309	9/30/2013	210.00	201309
RSPT48	RSPT48 201310	9/30/2013	210.00	201309
RSPT103	RSPT103 201310	9/30/2013	210.00	201309
RSPT02	RSPT02 201311	9/30/2013	155.00	201309
			<u>8,500.00</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
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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.



SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 9/01/13 THROUGH 9/30/13

Jeanne Barnes Bryant

SEPTEMBER 2013 FEES	1,665.00	1,665.00
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Receivership Management, Inc.

SEPTEMBER 2013 FEES	8,258.50	
RMI EXPENSES - SEPTEMBER 2013	1,164.10	9,422.60

Angstman Johnson

SEPTEMBER 2013 FEES INV 41021	129.00	129.00
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Lattimore Black Morgan & Cain PC

AUGUST 2013 FEES INV 10411047	5,000.00	5,000.00
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Berry & Tudor

SEPTEMBER 2013 FEES INV 18805	1,612.50	1,612.50
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TOTAL FEES		17,829.10
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Receivership Management, Inc.
 P. O. Box 2307
 Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN

Date	Client	Description	Hours	Rate	Total
9/3/2013	Jeanne Barnes Bryant	E-MAILS FROM COUNSEL, REQUEST TO BILLY SPAULDING RE SAME, E-MAIL RE BOND QUESTION, E-MAILS RE VALUATIONS AND 5500 FILINGS	1	\$150.00	\$150.00
9/3/2013	Jeanne Barnes Bryant	EMAILS FROM ROB MOORE RE MEMBER REQUESTS TO ASPIRE, RESPONSE RE SAME, EMAILS FROM SARAH FORTON RE VALUATIONS, EMAIL TO AND FROM ROB MOORE RE QUESTIONS FOR COUNSEL FROM MEMBERS	0.3	\$150.00	\$45.00
9/4/2013	Jeanne Barnes Bryant	EMAILS TO AND FROM ROB MOORE AND COUNSEL RE ISSUES ON LITIGATION	0.2	\$150.00	\$30.00
9/5/2013	Jeanne Barnes Bryant	EMAIL FROM COUNSEL RE BOND CASE AND CONFERENCE CALL	0.1	\$150.00	\$15.00
9/9/2013	Jeanne Barnes Bryant	REVIEW AND SIGN LETTER RE WITHDRAWALS, CALL FROM MEMBERS, DISCUSSION WITH BILLY SPAULDING RE 5500 FILINGS, E-MAIL FROM COUNSEL RE FILINGS ON GREEN VALLEY	0.5	\$150.00	\$75.00
9/10/2013	Jeanne Barnes Bryant	QUESTION TO ROB MOORE RE ISSUES FOR COUNSEL, EMAILS RE WITHDRAWALS AND VALUATIONS	0.6	\$150.00	\$90.00
9/11/2013	Jeanne Barnes Bryant	E-MAILS RE VALUATIONS	0.2	\$150.00	\$30.00
9/12/2013	Jeanne Barnes Bryant	E-MAIL FROM ERISA COUNSEL RE CASE, E-MAIL TO CHRISTENSEN RE BOND CASE AND REQUEST FOR CALL, EMAILS FROM MEMBERS RE QUESTIONS ON STATUS	0.3	\$150.00	\$45.00
9/13/2013	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RE VALUATION, EMAIL TO AND FROM COUNSEL RE CALL	0.3	\$150.00	\$45.00
9/16/2013	Jeanne Barnes Bryant	CONFERENCE CALL WITH COUNSEL, E-MAILS RE VALUATIONS TO AND FROM ROB MOORE, E-MAILS RE ASPIRE	1	\$150.00	\$150.00

Thursday, October 17, 2013

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

Date	Name	Description	Hours	Rate	Total
9/17/2013	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON RE AUGUST REPORT, E-MAIL FROM COUNSEL RE RSPT QUESTION, E-MAILS FROM ROB MOORE RE VALUATIONS, E-MAILS RE 2012 5500 FILINGS FROM BILLY SPAULDING	0.5	\$150.00	\$75.00
9/18/2013	Jeanne Barnes Bryant	E-MAILS RE DUNSTAN OPINION AND ISSUES RE VALUATIONS, DISCUSSION WITH ROB MOORE RE SAME, QUESTIONS RE ASPIRE	0.5	\$150.00	\$75.00
9/19/2013	Jeanne Barnes Bryant	E-MAILS FROM BILLY SPAULDING RE ACCOUNTANT, E-MAILS FROM ROB MOORE RE ASPIRE AND VALUATIONS, DISCUSSION WITH BOTH RE SCHEDULE AND CUT OFF FOR RECEIVING VALUATIONS	0.8	\$150.00	\$120.00
9/20/2013	Jeanne Barnes Bryant	MULTIPLE E-MAILS TO AND FROM ROB MOORE AND ASPIRE RE VALUATIONS, QUESTIONS RE SAME, E-MAILS FROM BILLY SPAULDING RE LOAN QUESTIONS	0.5	\$150.00	\$75.00
9/23/2013	Jeanne Barnes Bryant	E-MAILS RE ASPIRE, QUESTIONS RE 999 MEMBERS, RESPONSE RE SAME, QUESTION RE VALUATIONS, E-MAIL FROM COUNSEL RE FILINGS, QUESTION RE SAME, DRAFT REPORT, E-MAIL RE CHANGES, REVIEW EXHIBITS, E-MAIL TO DOL RE REPORT	1.5	\$150.00	\$225.00
9/24/2013	Jeanne Barnes Bryant	E-MAIL FROM DOL RE REPORT, E-MAILS FROM ASPIRE RE CONFIRMATIONS, E-MAILS RE VALUATIONS, E-MAIL TO AND FROM COUNSEL RE AUGUST REPORT	1	\$150.00	\$150.00
9/25/2013	Jeanne Barnes Bryant	E-MAILS RE ASPIRE, E-MAIL FROM COUNSEL RE FILING, E-MAIL RE WEBSITE POSTING, EMAILS FROM MEMBERS AND ROB MOORE RE VALUATIONS	0.5	\$150.00	\$75.00
9/26/2013	Jeanne Barnes Bryant	E-MAIL RE WEBSITE POSTING, E-MAILS RE ASPIRE AND VALUATIONS, E-MAIL RE AUDIT QUESTIONS, E-MAIL TO GROUP RE STATUS	0.8	\$150.00	\$120.00
9/27/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE LISTS, E-MAILS FROM BILLY SPAULDING AND ACCOUNTANT RE AUDIT ISSUES, E-MAIL FROM SARAH FORTON RE GROUP, E-MAIL FROM COUNSEL RE FILINGS	0.5	\$150.00	\$75.00
Total					\$1,665.00

Thursday, October 17, 2013

Page 2 of 2

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN

September 2013

Date	Employee Name	Description	Hours	Rate	Total
9/3/2013	Robert E. Moore, Jr.	RESPOND TO EMAILS RE: ANNUAL VALUATIONS, CALL WITH [REDACTED] RE: EARLY WITHDRAWAL 1.0; CALL WITH [REDACTED] RE: ANNUAL VALUATIONS, EARLY WITHDRAWAL PROCESS; PULL 2011 REPORT AND FAX; PROVIDE INFORMATION ON EVALUATION PROVIDERS, CALCULATE LOST EARNINGS AND PULL WITHDRAWAL DOCUMENTS, EMAIL SAME 1.0; ISSUE EMAIL ON [REDACTED] TRANSFER, PULL DOCUMENTS, CALL TO B.TUDOR OFFICE ON IRS DETERMINATION LETTER, FORWARD SAME WITH OTHER [REDACTED] DOCUMENTS .75; FORWARD DETERMINATION LETTER FOR [REDACTED] .2	2.95	\$130.00	\$383.50
9/3/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	1	\$45.00	\$45.00
9/4/2013	Billy B. Spaulding	DISCUSSION WITH R MOORE ON TY 2011 AND TY 2012 F5500 FILINGS.	0.5	\$110.00	\$55.00
9/4/2013	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: FORM 5500 AND PLAN AUDIT ISSUES, 2011 AMENDMENTS, 2012 VALUATIONS .5; REVIEW [REDACTED] RE: EARLY WITHDRAWAL, FOLLOW UP WITH [REDACTED] RE: SAME .4	0.9	\$130.00	\$117.00
9/5/2013	Robert E. Moore, Jr.	CALL WITH M.CHRISTENSEN RE: BOND CLAIM, FORECLOSURE AND PROPERTY NEGOTIATIONS 1.10; CALL WITH [REDACTED] RE: PLAN STATUS .2; CALL WITH B.TUDOR RE: ERISA ISSUES ON BOND CLAIM .10; FORWARD INFORMATION TO B.TUDOR .2	1.6	\$130.00	\$208.00
9/6/2013	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: ERISA ISSUES IN BOND CLAIM .5	0.5	\$130.00	\$65.00
9/6/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	1	\$45.00	\$45.00

Thursday, October 17, 2013

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

Date	Name	Description	Hours	Rate	Total
9/7/2013	Robert E. Moore, Jr.	CALL WITH J.BRYANT RE: BRIEFING ON INFORMATION FROM M.CHRISTENSEN AND BOND CLAIM .6; REVIEW [REDACTED] AND [REDACTED] WITHDRAWAL DOCUMENTS, PREPARE ALLOCATIONS SCHEDULE FOR [REDACTED] DRAFT TRANSMITTAL LETTERS 1.25	1.85	\$130.00	\$240.50
9/9/2013	Robert E. Moore, Jr.	EMAIL FROM S.FORTON RE: [REDACTED] PAYMENT, [REDACTED] BUSINESS VALUATION, FUNDS TRANSMITTAL INFORMATION, .25; EMAIL TO M.CHRISTENSEN RE: BOND INFORMATION .2; RESPOND TO QUESTIONS RE: ZERO VALUATIONS FROM J.BRYANT .2; EMAILS TO AND FROM [REDACTED] RE: BUSINESS VALUATION PROCEDURE .10	0.75	\$130.00	\$97.50
9/9/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, FORWARD MISSING FUNDS TO MG TRUST	1.5	\$45.00	\$67.50
9/10/2013	Robert E. Moore, Jr.	REVIEW AND TRANSMIT BUSINESS VALUATIONS FOR [REDACTED]; TERMINATION DOCUMENTS FOR [REDACTED] ALLOCATIONS SCHEDULE FOR [REDACTED] 2.8	2.8	\$130.00	\$364.00
9/11/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	1	\$45.00	\$45.00
9/12/2013	Robert E. Moore, Jr.	REVIEW INFORMATION AND EMAILS RE: BUSINESS VALUATIONS RE: [REDACTED]; ERISA QUESTIONS RE: BOND .9; DISCUSSION WITH J.BRYANT RE: ERISA QUESTIONS, PROPERTY ISSUES .3	1.2	\$130.00	\$156.00
9/12/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
9/13/2013	Robert E. Moore, Jr.	REVIEW BUSINESS VALUATIONS FROM [REDACTED] ERROR, REQUEST REVIEW, [REDACTED] RESPOND TO A.MILLWARD ON [REDACTED] ALLOCATIONS, REVIEW [REDACTED] FILE, FORWARD DRAFT RESOLUTION FOR OPTION B FOR COMPLETION, RESPOND TO [REDACTED] AT [REDACTED] RE: FORM 5500 1.30	1.3	\$130.00	\$169.00
9/16/2013	Billy B. Spaulding	DISCUSSION ON TY 2012 QES VALUATIONS. E MAIL TO CPA'S ON DEADLINE FOR RECEIVING QES VALUATIONS IN ORDER TO INCLUDE IN TY 2012 F5500.	1	\$110.00	\$110.00

Thursday, October 17, 2013

Page 2 of 5

RETIREMENT SECURITY PLAN & TRUST - ADMIN

September 2013

Date	Name	Description	Hours	Rate	Total
9/16/2013	Robert E. Moore, Jr.	REVIEW CORRECTED [REDACTED] VALUATION, CALL WITH J.BRYANT AND M.CHRISTENSEN RE: FORECLOSURE, LITIGATION UPDATE, ERISA ISSUES, MEETING WITH B.SPAULDING AND S.FORTON RE: BUSINESS VALUATIONS AND FORMS 5500 DEADLINES, REVIEW EMAIL RE: SAME 3.25; EMAIL VALUATIONS FOR [REDACTED] REVIEW [REDACTED] AND [REDACTED] CALL WITH [REDACTED] RE: [REDACTED] AND QUESTIONS RE: SAME, EMAIL TO [REDACTED] RE: [REDACTED] EMAIL [REDACTED] RE: [REDACTED] FORWARD [REDACTED] TO A.MILLWARD 2.5	5.85	\$130.00	\$760.50
9/16/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
9/17/2013	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: [REDACTED] 3.6; REVIEW ADDITIONAL INFORMATION RE: BUSINESS VALUATIONS .3; MEETING WITH J.BRYANT RE: FORM 5500 PROGRESS .3	1.2	\$130.00	\$156.00
9/17/2013	Sarah D. Forton	WORK ON BUSINESS VALUATION SCHEDULE, REVIEW E-MAILS RE: SAME	1.5	\$45.00	\$67.50
9/18/2013	Billy B. Spaulding	DOWNLOAD DATA FROM ASPIRE DATABASE TO BE USED IN ANALYSIS OF QES 2012 CHANGES AND ALSO CHANGES IN PARTICIPANTS BALANCES.	2.2	\$110.00	\$242.00
9/18/2013	Sarah D. Forton	WORK ON FEE MOTION	0.5	\$45.00	\$22.50
9/19/2013	Billy B. Spaulding	WORK ON FORMATTING AND ADDING COLUMNS TO DATA DOWNLOADED FROM ASPIRE. PREPARE REPORTS TO GO TO CPAS ON QES CHANGES. PHONE CONFERENCE WITH CPA ON QES VALUATIONS AND INFORMATION NEEDED FOR CONTRIBUTION VERIFICATION.	5	\$110.00	\$550.00
9/19/2013	Robert E. Moore, Jr.	REVIEW BUSINESS VALUATIONS, CALLS TO [REDACTED], FORWARD REVIEWED VALUATIONS TO A.MILLWARD 4.25	4.25	\$130.00	\$552.50
9/20/2013	Billy B. Spaulding	ANALYSIS OF TY 2012 ACTIVITY FROM REPORTS DOWNLOADED FROM ASPIRE DATABASE. PREPARE DOCUMENTATION AND DISTRIBUTE E-MAILS ON PARTICIPANT LOANS, CHANGES IN TY 2012 BEGINNING ASSET BALANCES AND PARTICIPANTS ON DATABASE WITH NO COMPANY IDENTIFICATION.	4	\$110.00	\$440.00

Thursday, October 17, 2013

RETIREMENT SECURITY PLAN & TRUST - ADMIN

September 2013

Date	Name	Description	Hours	Rate	Total
9/20/2013	Robert E. Moore, Jr.	REVIEW THREE BUSINESS VALUATIONS, RESEARCH AND RESPOND TO QUESTIONS RE [REDACTED] AND UNDERLYING INFORMATION RE: BENEFICIARY, MEETING WITH J.BRYANT RE: UPDATES ON BUSINESS VALUATION PROGRESS 3.6	3.6	\$130.00	\$468.00
9/23/2013	Billy B. Spaulding	UPDATE STATUS OF ADMIN FEES RECEIPTS.	0.4	\$110.00	\$44.00
9/23/2013	Robert E. Moore, Jr.	REVIEW PENDING MATTERS WITH J.BRYANT AND B.SPAULDING .25; REVIEW [REDACTED] FILE, UPDATE CALCULATIONS AND RESPOND TO [REDACTED], REVIEW [REDACTED] FAX, UPDATE FILE, CALL TO [REDACTED] RE: SUCCESSOR PLAN, REVIEW RECENT IDAHO STATE COURT FILINGS, BRIEF J.BRYANT, FOLLOW UP ON [REDACTED] AND [REDACTED] PENDING TRANSFERS 2.8; REVIEW AND UPDATE ACTIVITY REPORT .3; DISCUSSION WITH B.SPAULDING RE: PARTICIPANTS NOT IDENTIFIED WITH AN EMPLOYER, UPDATE FROM B.TUDOR RE: SAME .3	3.2	\$130.00	\$416.00
9/23/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON MOTION FILING, WORK ON BUSINESS VALUATION SCHEDULE	2.5	\$45.00	\$112.50
9/24/2013	Billy B. Spaulding	READ DRAFT OF REPORT TO COURT. DISCUSSION ON PARTICIPANTS ON DATABASE WITHOUT COMPANY IDENTIFIED.	0.8	\$110.00	\$88.00
9/24/2013	Robert E. Moore, Jr.	REVIEW VALUATIONS AND FORWARD TO A.MILLWARD [REDACTED], [REDACTED]; EMAIL RE [REDACTED] SUCCESSOR PLAN 1.5	1.5	\$130.00	\$195.00
9/25/2013	Billy B. Spaulding	DOWNLOAD PLAN ACTIVITY FROM ASPIRE DATABASE. UPDATE FILE FOR UPDATED QES VALUATIONS. PREPARE REPORT OF CURRENT QES VALUES AND DISTRIBUTE.	1.2	\$110.00	\$132.00
9/25/2013	Robert E. Moore, Jr.	DISCUSSION AND UPDATE WITH S.FORTON AND B.SPAULDING RE: WITHDRAWING PLANS .5; REVIEW BUSINESS EVALUATION, EMAIL TO A.MILLWARD RE [REDACTED] S .7	1.2	\$130.00	\$156.00
9/25/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
9/26/2013	Billy B. Spaulding	READ AND RESPOND TO SEVERAL ADDITIONAL INFORMATION REQUESTS FROM CPA DOING TY 2012 AUDIT.	4	\$110.00	\$440.00

RETIREMENT SECURITY PLAN & TRUST - ADMIN

September 2013

Date	Name	Description	Hours	Rate	Total
9/26/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, DISCUSSION WITH BILLY SPAULDING RE: EMPLOYER BUSINESS VALUATION, RECONCILIATION OF AMOUNTS FROM BUSINESS VALUATIONS AND AMOUNTS LISTED WITH ASPIRE	3	\$45.00	\$135.00
9/27/2013	Billy B. Spaulding	CONTINUE ASSEMBLING DATA IN RESPONSE TO REQUEST BY AUDITOR. E MAILS TO-FROM CPA PREPARING INDIVIDUAL FORMS 5500.	5	\$110.00	\$550.00
9/27/2013	Robert E. Moore, Jr.	REVIEW BUSINESS VALUATIONS FOR WEBTIVITY BRIEF .10	0.1	\$130.00	\$13.00
9/27/2013	Sarah D. Forton	WORK ON EMPLOYER FORM 5500S RE: BUSINESS VALUATIONS	2	\$45.00	\$90.00
9/30/2013	Billy B. Spaulding	READ AND ORGANIZE RESPONSES TO AUDITOR AND CPA'S PREPARING INDIVIDUAL FORMS 5500. PREPARE LIST OF PCB PARTICIPANTS FOR ATTORNEYS.	1	\$110.00	\$110.00
9/30/2013	Robert E. Moore, Jr.	REVIEW BUSINESS VALUATIONS AND FORWARD [REDACTED], AND [REDACTED] 2.0	2	\$130.00	\$260.00
9/30/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
Total					\$8,258.50

RMI EXPENSE RECOVERABLE RSPT 1 & 2

9/1/13 Through 9/30/13

10/17/13

Category Description	RSPT1-251 AD...	OVERALL TOTAL
5250 OH ADJ TO BILL		
5690-RMI OH EXPENSE	-978.45	-978.45
TOTAL 5250 OH ADJ TO BILL	-978.45	-978.45
5300 EXPENSES		
6205-COPIES	-36.20	-36.20
6210-POSTAGE	-42.45	-42.45
6222-TELEPHONE LONG DISTANCE	-107.00	-107.00
TOTAL 5300 EXPENSES	-185.65	-185.65
OVERALL TOTAL	-1,164.10	-1,164.10

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED
SEP 30 2013

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

September 30, 2013
Statement No. 41021

For Professional Services Rendered Through September 30, 2013

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

Professional Services

			Hours	Rate	Amount
9/25/2013	MTC	Review and file monthly report.	0.6000	215.00	129.00
Sub-total Professional Services:					129.00

Payments

9/4/2013	Check 14528	225.00
Sub-total Payments:		225.00

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:	344.70
Payments Since Last Billing:	225.00
Required Retainer Per Engagement Letter:	0.00

*P= stand
10-8-13*

PLEASE PAY THIS AMOUNT **248.70**



Lattimore Black Morgan & Cain, PC

5250 Virginia Way
PO Box 1869
Brentwood, TN 37024-1869
615-377-4600

Receivership Management Inc
Attn: Billy Spaulding
783 Old Hickory Blvd.
Ste 255
Brentwood, TN 37027

Invoice 10411047

Project No.	1031162-01	Invoice Date	08/19/2013
Project	Receivership Management Inc - Tax Preparation - 5500 - 2012	Client No.	2000184

Progress billing for professional services rendered through August 9, 2013 in connection with preparation of Forms 5500 for Retirement Plans of Retirement Security Plans and Trust for 2012.

Total Due \$ 5,000.00

*Posted
8-21-13*

*BL
8-21-13*

RECEIVED
AUG 20 2013

Due Upon Receipt
Please note invoice number on remittance and mail to:
Lattimore Black Morgan & Cain, PC
PO Box 1869
Brentwood, TN 37024-1869

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

October 1, 2013

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 18805

DATE	DESCRIPTION	HOURS	AMOUNT	
Sep-03-13	Emails from and to R. Moore re: liquidation value of QES (██████████).	0.30	75.00	BET
Sep-05-13	Telephone conference with R. Moore; review (briefly) complaint re: ERISA bond and insurer's memorandum in support of motion for summary judgment/motion to dismiss.	0.50	125.00	BET
Sep-06-13	Review complaint, civil cover sheet, etc. in ERISA bond action; telephone conference with R. Moore re: lack of stated ERISA cause of action, possible addition of J. Bryant as plaintiff, trust's alleged lack of capacity to sue, and argument that RSPT is not the insured; research re: ERISA claims on fidelity bond.	2.00	500.00	BET
Sep-09-13	Emails from and to R. Moore re: doctrine of statutory incorporation (ERISA bond litigation); research re: caselaw involving same, as applied to ERISA bonds.	2.25	562.50	BET
Sep-16-13	Emails from R. Moore and to M. Christensen re: legal description of RSPT.	0.20	50.00	BET
Sep-17-13	Email from R. Moore re: ██████████	0.10	25.00	BET
Sep-18-13	Emails from and to R. Moore re: use of December 31, 2012 QES valuations for 5500 purposes, prior to Aspire's update of database re: same.	0.10	25.00	BET
Sep-23-13	Emails from and to R. Moore re: "999RSPT"	0.25	62.50	BET

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Invoice 18805

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participants; email from R. Moore re: [REDACTED]
 plan's beneficiary ([REDACTED]).

Sep-30-13 Emails from and to J. Bryant re: diversity jurisdiction and trusts; research re: same. 0.75 187.50 BET

TOTAL FEES: 6.45 \$1,612.50

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$1,612.50

Previous Balance \$2,500.01

Previous Payments (\$950.00)

*Posted
 B1
 10-8-13*

PLEASE PAY:	\$3,162.51
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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