

9/23/2013 1:22 PM

RSPT TRUSTEE FEES RECEIVED 08-01-13 / 08-31-13
(RECEIVED \$173,970.00 FROM INCEPTION THRU 08-31-13)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount	YYYYMM
RSPT25	RSPT25 201308	8/5/2013	210.00	201308
RSPT48	RSPT48 201308	8/5/2013	210.00	201308
RSPT50	RSPT50 201308	8/5/2013	210.00	201308
RSPT23	RSPT23 201308	8/5/2013	210.00	201308
RSPT15	RSPT15 201308	8/5/2013	210.00	201308
RSPT19	RSPT19 201308	8/5/2013	210.00	201308
RSPT31	RSPT31 201308	8/5/2013	210.00	201308
RSPT40	RSPT40 201308	8/7/2013	210.00	201308
RSPT08	RSPT08 201308	8/7/2013	210.00	201308
RSPT08	RSPT08 201307	8/7/2013	210.00	201308
RSPT07	RSPT07 201308	8/7/2013	210.00	201308
RSPT65	RSPT65 201308	8/8/2013	210.00	201308
RSPT04	RSPT04 201308	8/8/2013	210.00	201308
RSPT55	RSPT55 201308	8/8/2013	210.00	201308
RSPT16	RSPT16 201308	8/9/2013	210.00	201308
RSPT72	RSPT72 201308	8/9/2013	210.00	201308
RSPT45	RSPT45 201308	8/12/2013	210.00	201308
RSPT78	RSPT78 201308	8/12/2013	210.00	201308
RSPT26	RSPT26 201308	8/12/2013	210.00	201308
RSPT59	RSPT59 201308	8/12/2013	210.00	201308
RSPT11	RSPT11 201308	8/12/2013	210.00	201308
RSPT75	RSPT75 201308	8/12/2013	210.00	201308
RSPT24	RSPT24 201308	8/13/2013	210.00	201308
RSPT68	RSPT68 201308	8/15/2013	210.00	201308
RSPT18	RSPT18 201308	8/15/2013	210.00	201308
RSPT33	RSPT33 201308	8/15/2013	210.00	201308
RSPT39	RSPT39 201308	8/16/2013	210.00	201308
RSPT73	RSPT73 201308	8/26/2013	210.00	201308
RSPT47	RSPT47 201308	8/26/2013	210.00	201308
RSPT39	RSPT39 201307	8/26/2013	210.00	201308
RSPT67	RSPT67 201308	8/26/2013	210.00	201308
	RSPT12 201308	8/26/2013	210.00	201308
			<u>6,720.00</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:

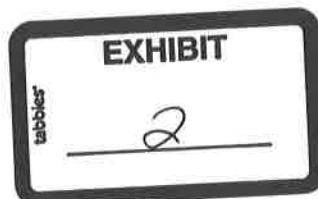
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour

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.



SUMMARY TIME SHEET
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 8/01/13 THROUGH 8/31/13

Jeanne Barnes Bryant

AUGUST 2013 FEES - ADMIN	2,580.00	
AUGUST 2013 FEES - ASSET RECV	135.00	2,715.00

Receivership Management, Inc.

AUGUST 2013 FEES - ADMIN	4,712.50	
RMI EXPENSES - ADMIN - AUGUST 2013	865.60	
RMI EXPENSES - ASSET RECV - AUGUST 2013	10.50	5,588.60

Angstman Johnson

AUGUST 2013 FEES - ADMIN	INV 40379	172.00	
AUG 2013 FEES - ASSET RECV	INV 403.82	878.70	1,050.70

Lattimore Black Morgan & Cain PC

MARCH 2013 FEES	INV 1040597	5,000.00	5,000.00
-----------------	-------------	----------	----------

Berry & Tudor

AUGUST 2013 FEES - ADMIN	INV 18771	1,600.00	1,600.00
--------------------------	-----------	----------	----------

TOTAL FEES		<u>15,954.30</u>
-------------------	--	-------------------------



SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 8/01/13 THROUGH 8/31/13

Jeanne Barnes Bryant

AUGUST 2013 FEES	2,580.00	2,580.00
------------------	----------	----------

Receivership Management, Inc.

AUGUST 2013 FEES	4,712.50	
RMI EXPENSES - AUGUST 2013	865.60	5,578.10

Angstman Johnson

AUGUST 2013 FEES	INV 40379	172.00	172.00
------------------	-----------	--------	--------

Lattimore Black Morgan & Cain PC

MARCH 2013 FEES	INV 10405975	5,000.00	5,000.00
-----------------	--------------	----------	----------

Berry & Tudor

AUGUST 2013 FEES	INV 18771	1,600.00	1,600.00
------------------	-----------	----------	----------

TOTAL FEES		14,930.10
-------------------	--	------------------

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN		August 2013
8/1/2013	Jeanne Barnes Bryant	QUESTION RE BILLING AND REQUESTS FROM COUNSEL, CALL RE SENTENCING, E-MAIL FROM GEOFF LEE RE WEBSITE, QUESTION RE SAME 0.6 \$150.00 \$90.00
8/2/2013	Jeanne Barnes Bryant	E-MAILS RE WEBSITE AND POSTING, CHANGES TO GROUP INFORMATION, E-MAIL RE SAME, E-MAIL TO GROUP RE JUNE REPORT, E-MAILS RE WITHDRAWALS 1 \$150.00 \$150.00
8/5/2013	Jeanne Barnes Bryant	CALLS RE FORMS, E-MAILS RE WITHDRAWALS, E-MAILS TO AND FROM ASPIRE RE QUESTIONS, E-MAIL FROM MEMBERS RE COSTS, E-MAIL TO AND FROM BILLY SPAULDING RE SAME, DISCUSSION RE JULY REPORT, CALLS RE STATUS 1 \$150.00 \$150.00
8/6/2013	Jeanne Barnes Bryant	E-MAILS TO AND FROM ASPIRE RE QUESTIONS, E-MAILS FROM MEMBERS RE QUESTIONS, UPDATE RE SALE, QUESTION RE INVOICES, QUESTION RE CHECKS FROM MEMBERS 0.8 \$150.00 \$120.00
8/7/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE ASPIRE, E-MAILS FROM BILLY SPAULDING RE 5500 ISSUES, REVIEW EXHIBITS RE SAME, CALLS FROM MEMBERS RE QUESTIONS, E-MAIL FROM MEMBERS RE STATUS 1 \$150.00 \$150.00
8/8/2013	Jeanne Barnes Bryant	E-MAILS RE ASPIRE QUESTIONS, E-MAIL FROM BILLY SPAULDING RE 5500 ISSUES, QUESTIONS RE VALUATIONS, E-MAIL FROM COUNSEL RE APPEAL 1 \$150.00 \$150.00
8/9/2013	Jeanne Barnes Bryant	E-MAILS TO AND FROM ASPIRE, QUESTIONS RE VALUATIONS AND 5500 FILINGS, E-MAIL RE APPEAL, E-MAILS FROM ASPIRE RE LOAN ALLOCATIONS, QUESTIONS RE WITHDRAWALS 0.8 \$150.00 \$120.00
8/12/2013	Jeanne Barnes Bryant	E-MAIL FROM ACCOUNTANT RE 5500 ISSUES, E-MAIL FROM BILLY SPAULDING RE SAME, PROBLEM WITH IRS MATCHES, QUESTION RE LOAN REPAYMENTS 0.6 \$150.00 \$90.00

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

Date	Name	Description	Hours	Rate	Total
8/13/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE, E-MAIL FROM BILLY SPAULDING RE LOAN ISSUE, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE LOAN ISSUE AND CONFERENCE WITH ACCOUNTANT, CALLS FROM MEMBERS RE QUESTIONS	1	\$150.00	\$150.00
8/14/2013	Jeanne Barnes Bryant	E-MAILS RE VALUATIONS AND ASPIRE, E-MAIL RE BOND CASE, CALLS RE MEMBER QUESTIONS, MEETING RE RESPONSE FROM COUNSEL AND ACCOUNTANT RE 5500 ISSUES	1	\$150.00	\$150.00
8/15/2013	Jeanne Barnes Bryant	WORK RE JULY REPORT, E-MAILS RE VALUATIONS, 5500 ISSUES, E-MAIL TO COUNSEL	0.5	\$150.00	\$75.00
8/16/2013	Jeanne Barnes Bryant	E-MAILS TO AND FROM ASPIRE, QUESTIONS FROM MEMBERS	0.5	\$150.00	\$75.00
8/19/2013	Jeanne Barnes Bryant	E-MAILS FROM MEMBERS RE VALUATIONS AND WITHDRAWALS, QUESTION RE 5500 FILINGS, WORK ON JULY REPORT, E-MAIL TO COUNSEL RE SAME, E-MAIL FROM COUNSEL RE ORDERS, E-MAIL FROM ACCOUNTANT RE IRS ISSUES	1.2	\$150.00	\$180.00
8/20/2013	Jeanne Barnes Bryant	E-MAIL RE REPORT, QUESTION RE LATIMORE INVOICE, ISSUE RE CURRENT PAYMENTS, E-MAIL FROM COUNSEL RE BOND CASE, E-MAIL FROM SARAH FORTON RE REPORT AND CHANGES, E-MAIL TO COUNSEL RE QUESTION FOR GROUP	0.8	\$150.00	\$120.00
8/21/2013	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING AND COUNSEL RE 5500 FILING, JULY REPORT, E-MAIL RE QUESTION ON ASPIRE FEES, E-MAIL FROM COUNSEL RE BOND CASE, CALLS FROM MEMBERS, E-MAIL RE 5500 FILINGS, RESPONSE RE SAME	1.2	\$150.00	\$180.00
8/22/2013	Jeanne Barnes Bryant	CALLS RE STATUS FROM MEMBERS, CALLS RE VALUATIONS AND E-MAILS RE SAME, E-MAILS RE 5500 FILINGS, REVIEW AND APPROVE REPORT, E-MAIL TO DOL RE JULY REPORT, E-MAIL TO COUNSEL RE JULY REPORT	1.6	\$150.00	\$240.00
8/23/2013	Jeanne Barnes Bryant	QUESTION RE JULY FILING, E-MAIL TO GROUP RE FILING, QUESTIONS RE STATUS, E-MAIL TO COUNSEL RE JULY FILING, E-MAIL TO AND FROM LATIMORE BLACK RE INVOICES	0.8	\$150.00	\$120.00
8/26/2013	Jeanne Barnes Bryant	E-MAIL TO ROB MOORE RE INFORMATION FOR GROUP FOR JULY REPORT	0.1	\$150.00	\$15.00
8/27/2013	Jeanne Barnes Bryant	E-MAIL FROM DOL RE JULY REPORT, E-MAIL FROM ROB MOORE RE JULY REPORT, E-MAIL FROM ASPIRE RE VALUATIONS, E-MAIL FROM ROB MOORE RE QUESTIONS ON NEW WITHDRAWAL PROCESS	0.5	\$150.00	\$75.00

Wednesday, September 18, 2013

Page 2 of 3

RETIREMENT SECURITY PLAN & TRUST - ADMIN

August 2013

Date	Name	Description	Hours	Rate	Total
8/28/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE, COUNSEL RE REPORT AND INFORMATION FOR GROUP; RESPONSE RE SAME, E-MAIL FROM ROB MOORE RE INFORMATION FOR GROUP, APPROVE SAME, E-MAIL RE WEBSITE POSTING	0.3	\$150.00	\$45.00
8/29/2013	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON RE GROUP STATUS UPDATE	0.1	\$150.00	\$15.00
8/30/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE BOND CASE, REVIEW PLEADINGS, E-MAIL TO ROB MOORE RE SAME, E-MAIL FROM BILLY SPAULDING RE ASPIRE ISSUES, E-MAIL FROM COUNSEL RE LETTER FROM HUTCHESON, E-MAIL TO ROB MOORE RE SAME	0.8	\$150.00	\$120.00
Total					\$2,580.00

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN		August 2013
8/2/2013	Sarah D. Forton	FORWARD QTRLY STATEMENTS TO PARTICIPANTS RE: ADDRESS CORRECTIONS, E-MAIL TO ALLISON MILLWARD RE: SAME 1.5 \$45.00 \$67.50
8/5/2013	Billy B. Spaulding	RESPOND TO EMPLOYER QUESTION ON PCB RECOVERY EXPENSES. 0.5 \$110.00 \$55.00
8/5/2013	Robert E. Moore, Jr.	PARTICIPANT CALLS; REVIEW EMAILS, REVIEW [REDACTED] AND [REDACTED] RESPOND, [REDACTED] MATTERS 1.7 \$130.00 \$221.00
8/5/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAILS TO EMPLOYERS RE: BUSINESS VALUATIONS, WORK ON FILES 2 \$45.00 \$90.00
8/6/2013	Robert E. Moore, Jr.	VALUATION REVIEW, FORWARDS TO A.MILLWARD, RESPOND TO [REDACTED] 0.75 \$130.00 \$97.50
8/6/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON 1099 MATCHING FOR FORM 5500S 2 \$45.00 \$90.00
8/7/2013	Billy B. Spaulding	PREPARE MEMO TO EMPLOYERS WITH NAME-TAX ID MISMATCH. DISTRIBUTE DRAFT OF MEMO AND SCHEDULE OF MIS MATCHES FOR COMMENTS. 1 \$110.00 \$110.00
8/7/2013	Robert E. Moore, Jr.	TAX ID ISSUES, CALLS, CONF. CALL K.TIEGAN, EMAILS FROM A. MILLWARD 3.0 \$130.00 \$390.00
8/7/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAILS TO EMPLOYERS RE: W9 REQUEST FOR FORM 5500S 2 \$45.00 \$90.00
8/8/2013	Billy B. Spaulding	UPDATE MISMATCHES BASED ON ADDITIONAL INFORMATION. PREPARE ADDITIONAL MEMO TO SEND TO CERTAIN MISMATCHES. INVESTIGATE TY 2011 LOAN WRITE OFF QUESTION AND PREPARE RESPONSE WITH DOCUMENTATION ATTACHED. PHONE CALL WITH EMPLOYER TO DESCRIBE F5500 REPORTING FOR HIS COMPANY AND THE TOTAL PLAN. 1.4 \$110.00 \$154.00

Wednesday, September 18, 2013

Page 1 of 4

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

Date	Name	Description	Hours	Rate	Total
8/8/2013	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: LOAN DEFAULT ISSUES, EMAILS ; CALL WITH B.TUDOR RE: LOAN ISSUES .5; CALLS TO LFT MSG .10	0.9	\$130.00	\$117.00
8/9/2013	Billy B. Spaulding	READ RSPT055 FILE FOR INFORMATION ON TAX ID. E MAILS AND DISCUSSIONS ON RSPT TY 2011 PARTICIPANT LOAN TRANSACTIONS - PRIMARILY ACCOUNTING FOR LOAN WRITE OFFS.	1.4	\$110.00	\$154.00
8/9/2013	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: LOANS, EMAILS RE: SAME .4; CALL WITH B.TUDOR RE: COMPLIANCE REPORTING CONCERNS .10	0.5	\$130.00	\$65.00
8/9/2013	Sarah D. Forton	FORWARD QTRLY STATEMENTS TO PARTICIPANTS RE: ADDRESS CORRECTIONS, E-MAIL TO ALLISON MILLWARD RE: SAME, E-MAILS FROM EMPLOYERS RE: W9 REQUEST, TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	2	\$45.00	\$90.00
8/12/2013	Billy B. Spaulding	READ ADDITIONAL EMPLOYER FILES FOR INFORMATION ON VALID TAX ID NUMBERS. DOCUMENT AND DISTRIBUTE STATUS OF NAME - TAX ID MISMATCH.	2	\$110.00	\$220.00
8/12/2013	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL MESSAGES .10	0.1	\$130.00	\$13.00
8/13/2013	Robert E. Moore, Jr.	REVIEW DETAILED 5500 INSTRUCTIONS AND REPORTS, SET UP CONFERENCE CALL 2.5	2.5	\$130.00	\$325.00
8/13/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
8/14/2013	Billy B. Spaulding	PREPARE DOCUMENTATION ON TY 2011 LOAN ACTIVITY TO DISTRIBUTE IN PREPARATION FOR PHONE CONFERENCE TO DISCUSS LOAN WRITE OFF PROCEDURE. PARTICIPATE IN PHONE CONFERENCE WITH ERISA COUNSEL, OUTSIDE CPA AND R MOORE TO DISCUSS ACCOUNTING AND REPORTING REQUIREMENTS FOR DEEMED DISTRIBUTIONS ON PARTICIPANT LOANS.	4	\$110.00	\$440.00
8/14/2013	Robert E. Moore, Jr.	CONFERENCE CALL WITH B.TUDOR, A.VANBUREN, B.SPAULDING RE: 2011 FORM 5500, 2012 FORM 5500 AND 1099 REPORTING ISSUES 1.25	1.25	\$130.00	\$162.50
8/15/2013	Billy B. Spaulding	READ AND COPY RELEVANT IRS F5500 AND F1099R INSTRUCTIONS RELATED TO DEEMED DISTRIBUTIONS. PREPARE PACKAGE AND DISTRIBUTE FOR COMMENTS.	2	\$110.00	\$220.00
8/15/2013	Robert E. Moore, Jr.	MEETING AND REVIEW WITH B.SPAULDING RE: REPORTING AND WRITE OFFS 1.0	1	\$130.00	\$130.00

Wednesday, September 18, 2013**Page 2 of 4**

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

Date	Name	Description	Hours	Rate	Total
8/15/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
8/16/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAILS RE: PARTICIPANT ADDRESS CHANGES	1	\$45.00	\$45.00
8/19/2013	Billy B. Spaulding	PHONE CALL FROM EMPLOYER RELATING TO IRS PENALTY NOTICE ON TY 2010 F5500. SEND E MAIL TO OUTSIDE CPA FOR RESPONSE.	0.4	\$110.00	\$44.00
8/19/2013	Robert E. Moore, Jr.	EMAIL RE: POA FOR 1099 FROM A.VANBUREAN .10	0.1	\$130.00	\$13.00
8/20/2013	Sarah D. Forton	WORK ON FEE MOTION	1	\$45.00	\$45.00
8/21/2013	Billy B. Spaulding	DISCUSSION WITH COUNSEL ON REPORTING ON DEEMED DISTRIBUTIONS. REPLY TO E MAIL ON OBTAINING STATUS OF TY 2011 AND TY 2012 FORM 1099 FILINGS.	1	\$110.00	\$110.00
8/21/2013	Robert E. Moore, Jr.	RESEARCH AND RESPOND TO QUERY RE: [REDACTED] .3; RESPOND TO EMAIL QUESTION RE: [REDACTED] .10; REVIEW AND RESPOND TO COMPLIANCE QUESTION, EXPENSE ALLOCATIONS .4; REVIEW AND FORWARD EMAIL ON LOAN REPORTING TO B.TUDOR .10; REVIEW LOAN INFORMATION FROM B.	1.5	\$130.00	\$195.00
8/22/2013	Billy B. Spaulding	READ AND RESPOND TO ADDITIONAL CORRESPONDENCE ON FILING AMENDED F5500 RETURNS.	1.8	\$110.00	\$198.00
8/22/2013	Robert E. Moore, Jr.	REVIEW AND REVISE ACTIVITY REPORT .3	0.3	\$130.00	\$39.00
8/22/2013	Sarah D. Forton	WORK ON FEE MOTION	1	\$45.00	\$45.00
8/23/2013	Robert E. Moore, Jr.	REVIEW EMAIL FROM [REDACTED] ISSUE EMAIL, REVIEW RESPONSE .2; REVIEW FILE, REVIEW BUSINESS VALUATION OF [REDACTED], FORWARD SAME TO A.MILLWARD TO UPDATE QES VALUES IN [REDACTED] .3	0.5	\$130.00	\$65.00
8/26/2013	Billy B. Spaulding	UPDATE FEES DATABASE THRU 08-23-13. RUN RECVD-DUE MATCH PROGRAM.	0.8	\$110.00	\$88.00
8/26/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
8/27/2013	Robert E. Moore, Jr.	REVIEW INFORMATION FROM [REDACTED] FORWARD REPORT TO A.MILLWARD .3; RESPOND TO QUESTIONS FROM S.FORTON RE: ADMINISTRATIVE INVOICING AND WITHDRAWING COMPANIES .25	1.25	\$130.00	\$162.50
8/27/2013	Sarah D. Forton	WORK ON EMPLOYER INVOICES	3	\$45.00	\$135.00

Wednesday, September 18, 2013**Page 3 of 4**

RETIREMENT SECURITY PLAN & TRUST - ADMIN

					August 2013
8/28/2013	Robert E. Moore, Jr.	REVIEW FILINGS FROM M.CHRISTENSEN, DRAFT EMAIL ON ACTIVITY REPORT, UPDATE J.BRYANT .5	0.5	\$130.00	\$65.00
8/29/2013	Sarah D. Forton	E-MAIL TO EMPLOYERS	0.5	\$45.00	\$22.50
8/30/2013	Robert E. Moore, Jr.	CALLS WITH [REDACTED] .25; EMPLOYER CALL RE: ANNUAL VALUATION .3	0.55	\$130.00	\$71.50
Total					\$4,712.50

RMI EXPENSE RECOVERABLE RSPT 1 & 2

8/1/13 Through 8/31/13

9/18/13

Page 1

Category Description	RSPT1-251 AD...	RSPT2-252 RE...	OVERALL TOTAL
5250 OH ADJ TO BILL			
5690-RMI OH EXPENSE	-741.40	-9.90	-751.30
TOTAL 5250 OH ADJ TO BILL	-741.40	-9.90	-751.30
5300 EXPENSES			
6205-COPIES	-27.50	-0.60	-28.10
6210-POSTAGE	-43.30	0.00	-43.30
6222-TELEPHONE LONG DISTANCE	-53.40	0.00	-53.40
TOTAL 5300 EXPENSES	-124.20	-0.60	-124.80
OVERALL TOTAL	-865.60	-10.50	-876.10

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED
SEP 9 2013

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

August 31, 2013
Statement No. 40379

For Professional Services Rendered Through August 31, 2013

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

Professional Services

			Hours	Rate	Amount
8/27/2013	MTC	Prepare and file Report and Application.	0.8000	215.00	172.00
Sub-total Professional Services:					172.00

Payments

8/5/2013	Check 14503	174.80
Sub-total Payments:		174.80

Rate Summary

Matthew T. Christensen	0.8000 hours at \$	215.00 /hr	172.00
Total hours:		0.8000	

Statement Summary

Current Fees and Expenses:	172.00
Previous Balance Due:	347.50
Payments Since Last Billing:	174.80
Required Retainer Per Engagement Letter:	0.00

Posted
8/28
9-23-13
RSPT

PLEASE PAY THIS AMOUNT **344.70**



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 10405975

Project No.	1031162-01	Invoice Date	04/25/2013
Project	Receivership Management Inc - Tax Preparation - 5500 - 2012	Client No.	2000184

Progress billing for professional services rendered through March 31, 2013 in connection with preparation of Forms 5500 for Retirement Plans of Retirement Security Plans and Trust for 2012.	5,000.00
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

Total Due	\$	5,000.00
------------------	-----------	-----------------

*Pasted
BL
8-27-13*

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

September 3, 2013

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 18771

DATE	DESCRIPTION	HOURS	AMOUNT	
Aug-08-13	Telephone conference with R. Moore re: write-offs of loans to participants in 2011; email from R. Moore re: same; telephone conference with R. Moore re: rollovers/distributions of QES.	0.30	75.00	BET
Aug-09-13	Email from R. Moore re: participant loan write-offs for 2011 amended Form 5500; review plan loan and plan loan offset regulations; emails to and from B. Spaulding re: same.	2.00	500.00	BET
Aug-10-13	Email from R. Moore re: Aspire's investigation/ research into participant loan write-offs.	0.10	25.00	BET
Aug-13-13	Emails from and to R. Moore re: participant loan "write offs".	0.20	50.00	BET
Aug-14-13	Email from B. Spaulding re: December 31, 2010 and December 31, 2011 participant loan balances; review spreadsheets re: same; conference call with A. Van Buren, R. Moore and B. Spaulding re: same.	1.50	375.00	BET
Aug-21-13	Meet with J. Bryant and B. Spaulding re: 1099-R reporting of defaulted participant loans in 2011 and 2012, 5500 reporting of same and re: status of real estate sale negotiations; emails from and to r. Moore re: filing amended Forms 5500.	0.70	175.00	BET
Aug-22-13	Emails from and to B. Spaulding re: 5500 and QES issues.	0.80	200.00	BET

Invoice 18771

Page 2

September 3, 2013

Aug-26-13	Emails from and to R. Moore re: [REDACTED] inquiries.	0.30	75.00	BET
Aug-27-13	Emails from and to R. Moore re: [REDACTED]	0.20	50.00	BET
Aug-30-13	Emails from R. Moore and B. Spaulding re: recordkeeper's correction of loan payments received on loan to [REDACTED]	0.30	75.00	BET
TOTAL FEES:		6.40	\$1,600.00	

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$1,600.00

Previous Balance \$2,225.01

Previous Payments (\$1,325.00)

*Posted
BT
9-9-13*

PLEASE PAY:	\$2,500.01
--------------------	-------------------

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

cc: Rob Moore via email

SUMMARY TIME SHEET-ASSET RECOVERY
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 8/01/13 THROUGH 8/31/13

Jeanne Barnes Bryant

AUGUST 2013 FEES	<u>135.00</u>	135.00
------------------	---------------	--------

Receivership Management, Inc.

RMI EXPENSES - AUGUST 2013	<u>10.50</u>	10.50
----------------------------	--------------	-------

Angstman Johnson

AUGUST 2013 FEES	INV 40382	<u>878.70</u>	<u>878.70</u>
------------------	-----------	---------------	---------------

TOTAL FEES			<u><u>1,024.20</u></u>
-------------------	--	--	-------------------------------

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ASSET RECOVERY				August 2013
8/1/2013	Jeanne Barnes Bryant	E-MAILS RE HEARING AND ITR ISSUE	0.4	\$150.00
8/2/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE ITS, CONFERENCE CALL RE SAME	0.5	\$150.00
Total				\$135.00

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED
SEP 09 2013

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

August 31, 2013
Statement No. 40382

For Professional Services Rendered Through August 31, 2013

8571-007: RSPT v. Green Valley Holdings, LLC, Valley Co. Case CV-2013-203C

Professional Services			Hours
8/8/2013	JM	Prepare Application for Entry of Default and Default Judgment (.3); prepare Affidavit of Counsel in Support (.3); draft Order for Default and Judgment by Default (.2).	0.8000
8/22/2013	SL	Review and revise legal description for inclusion in Summons for publication.	0.5000
8/22/2013	JM	Telephone call with The Star-News regarding publication of summons for service on defendant (.1); prepare Amended Summons' legal description for publication with newspaper (1.3); email Amended Summons to The Star-News with instructions (.1).	1.5000
8/26/2013	JM	Prepare Application for Entry of Default and Default Judgment against defendant Green Valley Holdings, LLC (.3); prepare Affidavit of MTC in Support with the exhibit (.3); prepare Order for Default (.2); prepare letter to Valley County Clerk submitting proposed Order for Default (.2); telephone call from The Star-News regarding publication of summons (.1).	1.1000
8/27/2013	JM	Telephone call to The Star-News regarding publication of summons.	0.1000

Sub-total Professional Services: 0.00

Expenses			Amount
8/27/2013	The Star News	Publication AJA	878.70

Sub-total Expenses: 878.70

Posted
AJ
9-23-13
RSPT2

Time Summary

Susan Livingston	0.5000
Jamie R. Miller	3.5000
Total hours:	<u>4.0000</u>

Statement Summary

Current Expenses:	<u>878.70</u>
Previous Balance Due:	303.49
Payments Since Last Billing:	0.00

PLEASE PAY THIS AMOUNT 1,182.19