

6/26/2014 10:12 AM

RSPT TRUSTEE FEES RECEIVED 05-01-14 / 05-31-14
(RECEIVED \$320,121.69.00 FROM INCEPTION THRU 05-31-14)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount
RSPT23	RSPT23 201405	5/1/2014 \$	210.00
RSPT103	RSPT103 201405	5/1/2014	210.00
RSPT108	RSPT108 201402	5/5/2014	210.00
RSPT59	RSPT59 201406	5/5/2014	210.00
RSPT02	RSPT02 201405	5/7/2014	210.00
RSPT55	RSPT55 201405	5/8/2014	210.00
RSPT15	RSPT15 201405	5/9/2014	210.00
RSPT16	RSPT16 201405	5/9/2014	210.00
RSPT19	RSPT19 201405	5/9/2014	210.00
RSPT33	RSPT33 201405	5/9/2014	210.00
RSPT04	RSPT04 201405	5/9/2014	210.00
RSPT48	RSPT48 201405	5/9/2014	210.00
RSPT07	RSPT07 201405	5/12/2014	210.00
RSPT40	RSPT40 201404	5/12/2014	210.00
RSPT40	RSPT40 201405	5/12/2014	210.00
RSPT68	RSPT68 201405	5/12/2014	210.00
RSPT12	RSPT12 201405	5/12/2014	210.00
RSPT65	RSPT65 201405	5/12/2014	210.00
RSPT50	RSPT50 201405	5/15/2014	210.00
RSPT59	RSPT59 201407	5/16/2014	210.00
RSPT45	RSPT45 201405	5/19/2014	210.00
RSPT31	RSPT31 201405	5/19/2014	210.00
RSPT72	RSPT72 201405	5/19/2014	210.00
RSPT26	RSPT26 201405	5/19/2014	210.00
RSPT75	RSPT75 201405	5/19/2014	210.00
RSPT01	RSPT01 201401	5/22/2014	210.00
RSPT01	RSPT01 201402	5/22/2014	210.00
RSPT01	RSPT01 201403	5/22/2014	210.00
RSPT01	RSPT01 201404	5/22/2014	210.00
RSPT01	RSPT01 201405	5/22/2014	210.00
RSPT03	RSPT03 201401	5/22/2014	210.00
RSPT03	RSPT03 201402	5/22/2014	210.00
RSPT03	RSPT03 201403	5/22/2014	210.00
RSPT03	RSPT03 201404	5/22/2014	210.00
RSPT03	RSPT03 201405	5/22/2014	210.00
RSPT06	RSPT06 201402	5/22/2014	210.00
RSPT06	RSPT06 201403	5/22/2014	210.00
RSPT06	RSPT06 201404	5/22/2014	210.00
RSPT06	RSPT06 201405	5/22/2014	210.00
RSPT14	RSPT14 201401	5/22/2014	210.00
RSPT14	RSPT14 201402	5/22/2014	210.00
RSPT14	RSPT14 201403	5/22/2014	210.00
RSPT14	RSPT14 201404	5/22/2014	210.00
RSPT14	RSPT14 201405	5/22/2014	210.00
RSPT17	RSPT17 201401	5/22/2014	210.00
RSPT17	RSPT17 201402	5/22/2014	210.00
RSPT17	RSPT17 201403	5/22/2014	210.00
RSPT17	RSPT17 201404	5/22/2014	210.00
RSPT17	RSPT17 201405	5/22/2014	210.00
RSPT20	RSPT20 201401	5/22/2014	210.00
RSPT20	RSPT20 201402	5/22/2014	210.00

EXHIBIT

tabbles

1

6/26/2014 10:12 AM

RSPT TRUSTEE FEES RECEIVED 05-01-14 / 05-31-14
(RECEIVED \$320,121.69.00 FROM INCEPTION THRU 05-31-14)

EXHIBIT 1 PAGE 2

COCODE	ARCODE	Date	Amount
RSPT20	RSPT20 201403	5/22/2014	210.00
RSPT20	RSPT20 201404	5/22/2014	210.00
RSPT20	RSPT20 201405	5/22/2014	210.00
RSPT35	RSPT35 201401	5/22/2014	210.00
RSPT35	RSPT35 201402	5/22/2014	210.00
RSPT35	RSPT35 201403	5/22/2014	210.00
RSPT35	RSPT35 201404	5/22/2014	210.00
RSPT35	RSPT35 201405	5/22/2014	210.00
RSPT36	RSPT36 201401	5/22/2014	210.00
RSPT36	RSPT36 201402	5/22/2014	210.00
RSPT36	RSPT36 201403	5/22/2014	210.00
RSPT36	RSPT36 201404	5/22/2014	210.00
RSPT36	RSPT36 201405	5/22/2014	210.00
RSPT38	RSPT38 201401	5/22/2014	210.00
RSPT38	RSPT38 201402	5/22/2014	210.00
RSPT38	RSPT38 201403	5/22/2014	210.00
RSPT38	RSPT38 201404	5/22/2014	210.00
RSPT38	RSPT38 201405	5/22/2014	210.00
RSPT41	RSPT41 201401	5/22/2014	210.00
RSPT41	RSPT41 201402	5/22/2014	210.00
RSPT42	RSPT42 201401	5/22/2014	210.00
RSPT42	RSPT42 201402	5/22/2014	210.00
RSPT42	RSPT42 201403	5/22/2014	210.00
RSPT42	RSPT42 201404	5/22/2014	210.00
RSPT42	RSPT42 201405	5/22/2014	210.00
RSPT43	RSPT43 201401	5/22/2014	210.00
RSPT43	RSPT43 201402	5/22/2014	210.00
RSPT43	RSPT43 201403	5/22/2014	210.00
RSPT43	RSPT43 201404	5/22/2014	194.62
RSPT46	RSPT46 201401	5/22/2014	210.00
RSPT46	RSPT46 201402	5/22/2014	210.00
RSPT46	RSPT46 201403	5/22/2014	210.00
RSPT46	RSPT46 201404	5/22/2014	210.00
RSPT46	RSPT46 201405	5/22/2014	210.00
RSPT49	RSPT49 201401	5/22/2014	210.00
RSPT49	RSPT49 201402	5/22/2014	172.07
RSPT51	RSPT51 201401	5/22/2014	210.00
RSPT51	RSPT51 201402	5/22/2014	210.00
RSPT51	RSPT51 201403	5/22/2014	210.00
RSPT51	RSPT51 201404	5/22/2014	210.00
RSPT51	RSPT51 201405	5/22/2014	210.00
RSPT58	RSPT58 201401	5/22/2014	210.00
RSPT58	RSPT58 201402	5/22/2014	210.00
RSPT58	RSPT58 201403	5/22/2014	210.00
RSPT58	RSPT58 201404	5/22/2014	210.00
RSPT58	RSPT58 201405	5/22/2014	210.00
RSPT63	RSPT63 201401	5/22/2014	210.00
RSPT63	RSPT63 201402	5/22/2014	210.00
RSPT63	RSPT63 201403	5/22/2014	210.00
RSPT63	RSPT63 201404	5/22/2014	210.00
RSPT63	RSPT63 201405	5/22/2014	210.00

6/26/2014 10:12 AM

RSPT TRUSTEE FEES RECEIVED 05-01-14 / 05-31-14
(RECEIVED \$320,121.69.00 FROM INCEPTION THRU 05-31-14)

EXHIBIT 1 PAGE 3

COCODE	ARCODE	Date	Amount
RSPT74	RSPT74 201401	5/22/2014	210.00
RSPT74	RSPT74 201402	5/22/2014	210.00
RSPT74	RSPT74 201403	5/22/2014	210.00
RSPT74	RSPT74 201404	5/22/2014	210.00
RSPT74	RSPT74 201405	5/22/2014	210.00
RSPT76	RSPT76 201401	5/22/2014	210.00
RSPT76	RSPT76 201402	5/22/2014	210.00
RSPT76	RSPT76 201403	5/22/2014	210.00
RSPT76	RSPT76 201404	5/22/2014	210.00
RSPT76	RSPT76 201405	5/22/2014	210.00
RSPT13	RSPT13 201405	5/22/2014	210.00
RSPT47	RSPT47 201405	5/22/2014	210.00
RSPT67	RSPT67 201405	5/22/2014	210.00
RSPT53	RSPT53 201405	5/23/2014	210.00
			<u>\$ 24,306.69</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-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 5/01/14 THROUGH 5/31/14

Jeanne Barnes Bryant

MAY 2014 FEES		<u>1,725.00</u>	1,725.00
---------------	--	-----------------	----------

Receivership Management, Inc.

MAY 2014 FEES		3,350.00	
RMI EXPENSES - MAY 2014		<u>5,726.83</u>	9,076.83

Angstman Johnson

MAY 2014 FEES	INV 45731	<u>117.50</u>	117.50
---------------	-----------	---------------	--------

Berry & Tudor, PC

MAY 2014 FEES	INV 19087	<u>125.00</u>	<u>125.00</u>
---------------	-----------	---------------	---------------

TOTAL FEES			<u><u>11,044.33</u></u>
-------------------	--	--	--------------------------------



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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **May 2014**

Date	Service Provider	Description of Services	Quantity	Rate	Total
5/1/2014	Jeanne Barnes Bryant	E-MAILS FROM BILLY SPAULDING RE TAX ALLOCATIONS, REVIEW INFORMATION RE SAME, E-MAIL FROM BILLY SPAULDING RE STATUS ON MONTHLY ADMINISTRATION	0.5	\$150.00	\$75.00
5/2/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE ALLOCATION ISSUES, E-MAIL FROM COUNSEL RE ORDER, E-MAIL RE ADDITIONAL TERMINATIONS	0.5	\$150.00	\$75.00
5/5/2014	Jeanne Barnes Bryant	QUESTION RE TAX ISSUES, QUESTION RE ASPIRE STATUS	0.2	\$150.00	\$30.00
5/6/2014	Jeanne Barnes Bryant	E-MAILS RE HARDSHIP AND STATUS FROM ROB MOORE, E-MAILS FROM BILLY SPAULDING RE COLLECTIONS, E-MAIL FROM ASPIRE RE SAME	0.5	\$150.00	\$75.00
5/7/2014	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INFORMATION NEEDED FROM COUNSEL, E-MAIL FROM ASPIRE RE COLLECTIONS	0.5	\$150.00	\$75.00
5/8/2014	Jeanne Barnes Bryant	DISCUSSION RE HARDSHIPS AND TERMINATIONS	0.3	\$150.00	\$45.00
5/9/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE QUESTION ON LETTER, LEASE ISSUES, RESPONSE FROM COUNSEL RE SAME, E-MAIL RE ASPIRE COLLECTIONS	0.5	\$150.00	\$75.00
5/12/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE LETTER RESPONSE, REVIEW SAME, E-MAIL FROM ROB MOORE RE SAME, E-MAIL RE CONFERENCE CALL, CALLS FROM MEMBERS RE HARDSHIPS	1	\$150.00	\$150.00
5/13/2014	Jeanne Barnes Bryant	COUNSEL CALL RE LITIGATION, DISCUSSION WITH ROB MOORE RE SAME, QUESTION RE CURRENT ACCOUNT WITH SARAH FORTON, E-MAIL RE APRIL REPORT	1.5	\$150.00	\$225.00
5/14/2014	Jeanne Barnes Bryant	E-MAIL FROM ASPIRE RE COLLECTIONS, E-MAIL FROM ROB MOORE TO COUNSEL RE MARKETING	0.3	\$150.00	\$45.00

RETIREMENT SECURITY PLAN & TRUST - ADMIN **May 2014**

Date	Name	Description	Hours	Rate	Amount
5/15/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE MEETING AND INFORMATION FOR MEMBERS, REVIEW TAPE, WORK RE APRIL REPORT	1	\$150.00	\$150.00
5/16/2014	Jeanne Barnes Bryant	DRAFT APRIL REPORT, CALL FROM MEMBER, DISCUSSION WITH ROB MOORE RE EMAIL REQUEST TO COUNSEL	1	\$150.00	\$150.00
5/19/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE TERMINATION, E-MAIL RE REPORTS, E-MAIL TO COUNSEL RE MAY REPORT AND QUESTIONS RE SAME	0.5	\$150.00	\$75.00
5/20/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE APRIL REPORT, E-MAIL TO DOL RE SAME	0.4	\$150.00	\$60.00
5/21/2014	Jeanne Barnes Bryant	E-MAIL TO COUNSEL RE REPORT, QUESTION RE TAX PAYMENTS	0.2	\$150.00	\$30.00
5/22/2014	Jeanne Barnes Bryant	E-MAIL TO COUNSEL RE REPORT, E-MAIL FROM DOL RE SAME, E-MAIL FROM ROB MOORE RE LITIGATION QUESTIONS	0.4	\$150.00	\$60.00
5/23/2014	Jeanne Barnes Bryant	E-MAIL RE REPORT, E-MAIL FROM GEOFF LEE RE WEBSITE, E-MAIL TO GROUP RE REPORT	0.3	\$150.00	\$45.00
5/27/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL, QUESTION TO ROB MOORE RE QUESTIONS SENT TO COUNSEL	0.3	\$150.00	\$45.00
5/28/2014	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE QUESTIONS FROM MEMBERS, QUESTION RE TAX PAYMENTS, E-MAIL FROM COUNSEL RE STATUS, QUESTION RE DISCOVERY	0.6	\$150.00	\$90.00
5/29/2014	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RE MEMBER QUESTIONS, E-MAIL FROM ASPIRE RE SAME, QUESTIONS RE COUNSEL CALL, REVIEW DISCOVERY	0.5	\$150.00	\$75.00
5/30/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER QUESTIONS, E-MAIL FROM COUNSEL RE LETTER ON LITIGATION, E-MAIL RE DISCOVERY ISSUES	0.5	\$150.00	\$75.00

Total **\$1,725.00**

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN May 2014

Date	Service Provider	Description of Services	Hours	Rate	Total
5/1/2014	Billy B. Spaulding	ANALYSIS OF PARTICIPANT INDIVIDUAL CHARGES TO PAY IDAHO PROPERTY TAX IN JULY. ANALYSIS OF AMOUNT TO CHARGE PARTICIPANTS FOR UNCOLLECTED MONTHLY ADMIN FEES.	1.2	\$110.00	\$132.00
5/1/2014	Robert E. Moore, Jr.	DRAFT TRANSMITTAL LETTER TO M. WALKER RE: TRANSFER OF QES OF ██████████ TO ERPA FBO ██████████.2; REVIEW COMPANIES LISTED FOR NON PAYMENT OF 210 FEES AND ASSESSMENT LIST, ISSUE EMAIL RE: REVIEW 1.5; CALL WITH ██████████ RE: TERMINATION AND BENEFICIARY STATUS .25	1.95	\$130.00	\$253.50
5/1/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/2/2014	Robert E. Moore, Jr.	PARTICIPANT CALL .25; DRAFT SHARE REPURCHASE AGREEMENT AND TERMINATION DOCUMENTS, CALCULATE REPLACEMENT FUNDS FOR ██████████ 2.2	2.45	\$130.00	\$318.50
5/2/2014	Sarah D. Forton	E-MAIL TO ASPIRE RE: PARTICIPANT ADDRESS CHANGES	0.5	\$45.00	\$22.50
5/5/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/6/2014	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: EXPENSE ALLOCATIONS TO UNLIQUID EMPLOYER ACCOUNTS .3	0.3	\$130.00	\$39.00
5/6/2014	Sarah D. Forton	REVIEW OUTSTANDING EMPLOYER PAYMENTS, DISCUSSION WITH B SPAULDING RE: SAME	1	\$45.00	\$45.00
5/7/2014	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: ADMINISTRATIVE ASSESSMENTS RECOVERY .10; RESPOND BY EMAIL TO QUESTIONS FROM ██████████ .7	0.8	\$130.00	\$104.00

Wednesday, June 25, 2014

RETIREMENT SECURITY PLAN & TRUST - ADMIN

May 2014

Date	Name	Description	Hours	Rate	Total
5/7/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/8/2014	Robert E. Moore, Jr.	CALL FROM [REDACTED] RE: LOAN REQUEST, CALL WITH B.TUDOR TO CONFIRM STATUS, UPDATE J.BRYANT RE: SAME .25, EMAIL TO M.CHRISTENSEN RE: STATUS OF LEASE WITH TMA AND NOTICE LETTER, REVIEW RESPONSE OF SAME .10; CALL TO [REDACTED] RE: LOAN REQUEST .10	0.45	\$130.00	\$58.50
5/8/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/9/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/12/2014	Robert E. Moore, Jr.	REVIEW LETTER FROM TMA COUNSEL, EMAIL TO J.BRYANT RE: SAME .25; REVIEW EMAILS FROM COUNSEL ON TMA LETTER .10	0.35	\$130.00	\$45.50
5/12/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/13/2014	Robert E. Moore, Jr.	CALL FROM J.BRYANT RE: CONFERENCE CALL, EMAIL TO M.CHRISTENSEN RE: SAME .10; RSPT CONFERENCE CALL 1.0	1.1	\$130.00	\$143.00
5/14/2014	Robert E. Moore, Jr.	FOLLOW UP EMAIL TO M. CHRISTENSEN RE: QUESTIONS ON TMA LETTER .3; FOLLOW UP WITH J.BRYANT RE: SAME .10	0.4	\$130.00	\$52.00
5/15/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/16/2014	Robert E. Moore, Jr.	REVIEW INFORMATION FROM TMA MEETING, DISCUSS SAME WITH J.BRYANT .4; RESPOND TO EMAIL REQUEST FROM [REDACTED] RE: EARLY TERMINATION PROCESS, PREPARE INFORMATION AND DOCUMENTS 1.0	1.4	\$130.00	\$182.00
5/16/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/19/2014	Robert E. Moore, Jr.	REVIEW AND REVISE ACTIVITY REPORT .4; REVIEW [REDACTED] TERMINATION FILE, ISSUE STATUS CHECK ON BUSINESS VALUATION TO [REDACTED] .10; ISSUE STATUS CHECK ON BUSINESS VALUATION TO [REDACTED] ON [REDACTED] .10	0.6	\$130.00	\$78.00

Wednesday, June 25, 2014

Page 2 of 4

RETIREMENT SECURITY PLAN & TRUST - ADMIN

May 2014

Date	Name	Description	Hours	Rate	Total
5/19/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER, WORK ON MOTION FILING	2	\$45.00	\$90.00
5/20/2014	Robert E. Moore, Jr.	REVIEW FEE INFORMATION ON PARTICIPANT STATEMENTS .4	0.4	\$130.00	\$52.00
5/20/2014	Sarah D. Forton	WORK ON MOTION FILING	0.5	\$45.00	\$22.50
5/21/2014	Sarah D. Forton	REVIEW EMPLOYER PAYMENTS RECEIVED PER INQUIRY, E-MAIL RE: SAME	0.5	\$45.00	\$22.50
5/22/2014	Billy B. Spaulding	UPDATE MONTHLY FEE DATABASE. POST FEE RECEIPTS FROM PLAN TO REGISTER. RECONCILE RECEIPTS PER DATABASE WITH BANK STATEMENT.	2	\$110.00	\$220.00
5/22/2014	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: QES ISSUES, EMAIL TO B.TUDOR RE: SAME .25; REVIEW EMAIL FROM B.TUDOR .10	0.35	\$130.00	\$45.50
5/22/2014	Sarah D. Forton	PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
5/23/2014	Robert E. Moore, Jr.	CALL TO [REDACTED] RE: QES QUESTION LFT MSG .10; RESPOND TO QUESTIONS FROM S.FORTON RE: [REDACTED] .25	0.35	\$130.00	\$45.50
5/23/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAIL TO EMPLOYERS, WORK ON EMPLOYERS INVOICES	4.5	\$45.00	\$202.50
5/27/2014	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: DISCOVERY, EMAIL FROM COUNSEL RE: ASSET OPERATIONS .2	0.2	\$130.00	\$26.00
5/28/2014	Billy B. Spaulding	ASSEMBLE DOCUMENTS ON TY2011 PENALTY NOTICE ON RSPT10 AND SEND TO CPA.	0.4	\$110.00	\$44.00
5/28/2014	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: QES, HARDSHIP, PLAN ASSETS 1.0; RESPOND TO CSC INTERROGATORIES 2.6; REVIEW [REDACTED] BUSINESS VALUATION, EMAIL VALUES AND ADJUSTMENTS TO A.MILLWARD AT ASPIRE, REVIEW EMAILS FROM [REDACTED] RE: [REDACTED] RESPOND TO [REDACTED] INQUIRY, RETURN CALL TO [REDACTED] RE: STATUS UPDATE ON ASSET RECOVERY .75	4.35	\$130.00	\$565.50
5/29/2014	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: PLAN TERMINATION AND COMPANY LIQUIDATION 1.25; [REDACTED] PARTICIPANT CALL RE: HARDSHIP DISTRIBUTION; EMAIL TO B.TUDOR RE: PLAN TRANSFERS AND EMPLOYMENT STATUS .5	1.75	\$130.00	\$227.50

Wednesday, June 25, 2014

Page 3 of 4

RETIREMENT SECURITY PLAN & TRUST - ADMIN

May 2014

5/30/2014	Robert E. Moore, Jr.	REVIEW EMAIL FROM B.TUDOR RE: PLAN TRANSFERS AND EMPLOYMENT STATUS .10; REVIEW EMAIL FROM [REDACTED] RE: EXPENSES, FORWARD SAME TO J.BRYANT .10; CALL WITH [REDACTED] RE: ACCOUNT STATUS, PLAN TERMINATION .4; CALL WITH [REDACTED] RE: MONTHLY ADMINISTRATION FEES RECEIVABLE .25	0.85	\$130.00	\$110.50
-----------	----------------------	--	------	----------	----------

Total **\$3,350.00**

RMI EXPENSE RECOVERABLE RSPT 1 & 2

5/1/14 Through 5/31/14

6/25/14

Category Description	RSPT1-251 AD...	OVERALL TOTAL
5250 OH ADJ TO BILL		
5690-RMI OH EXPENSE	-513.15	-513.15
TOTAL 5250 OH ADJ TO BILL	-513.15	-513.15
5300 EXPENSES		
6205-COPIES	-22.70	-22.70
6210-POSTAGE	-6.98	-6.98
6222-TELEPHONE LONG DISTANCE	-184.00	-184.00
6340-INSURANCE EXPENSE		
RB-RECEIVERS BOND	-5,000.00	-5,000.00
TOTAL 6340-INSURANCE EXPENSE	-5,000.00	-5,000.00
TOTAL 5300 EXPENSES	-5,213.68	-5,213.68
OVERALL TOTAL	-5,726.83	-5,726.83

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON
 3649 N. Lakeharbor Lane
 Boise, ID 83703

RECEIVED
 JUN 06 2014
 Initial: _____

(208) 384-8588

TAX ID 52-2300434

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

May 31, 2014
 Statement No. 45731

For Professional Services Rendered Through May 31, 2014

8571-002: *Perez v. Hutcheson, Case No. 12-CV-00236-EJL*

Professional Services

			Hours	Rate	Amount
5/19/2014	MTC	Review and revise April 2014 report.	0.2000	235.00	47.00
5/22/2014	MTC	Finalize and file monthly report.	0.3000	235.00	70.50
Sub-total Professional Services:					<u>117.50</u>

Rate Summary

Matthew T. Christensen 0.5000 hours at \$ 235.00 /hr 117.50
 Total hours: 0.5000

Statement Summary

Current Fees and Expenses:	<u>117.50</u>
Previous Balance Due:	325.00
Payments Since Last Billing:	0.00
Required Retainer Per Engagement Letter:	0.00

*posted
 BT
 6-10-14
 ASPT*

PLEASE PAY THIS AMOUNT 442.50

BERRY & TUDOR, P.C.

A Professional Corporation

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

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

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

June 2, 2014

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 19087

DATE	DESCRIPTION	HOURS	AMOUNT
May-08-14	Telephone conference with R. Moore re: participant's request for plan loan.	0.10	25.00 BET
May-22-14	Emails from and to R. Moore re: co-sponsor's argument that RSPT's purchase of QES is allowed, notwithstanding the freeze on assets.	0.20	50.00 BET
May-30-14	Emails from and to R. Moore re: transfer of [REDACTED] former employees' accounts to successor plan.	0.20	50.00 BET
TOTAL FEES:		0.50	\$125.00

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$125.00

Previous Balance \$1,300.01

Previous Payments (\$275.00)

*Posted
BT
6-5-14*

PLEASE PAY:	\$1,150.01
--------------------	-------------------

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

cc: Rob Moore via email