

7/30/2014 1:51 PM

RSPT TRUSTEE FEES RECEIVED 06-01-14 / 06-30-14  
(RECEIVED \$331,791.69 FROM INCEPTION THRU 06-30-14)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount
RSPT78	RSPT78 201405	6/2/2014	210.00
RSPT71	RSPT71 201406	6/2/2014	210.00
RSPT18	RSPT18 201405	6/2/2014	210.00
RSPT68	RSPT68 201406	6/2/2014	210.00
RSPT23	RSPT23 201406	6/2/2014	210.00
RSPT65	RSPT65 201406	6/2/2014	210.00
RSPT12	RSPT12 201406	6/2/2014	210.00
RSPT103	RSPT103 201406	6/2/2014	210.00
RPST04	RPST04 201406	6/2/2014	210.00
RSPT16	RSPT16 201406	6/2/2014	210.00
RSPT08	RSPT08 201406	6/2/2014	210.00
RSPT08	RSPT08 201405	6/2/2014	210.00
RSPT15	RSPT15 201406	6/2/2014	210.00
RSPT59	RSPT59 201408	6/2/2014	210.00
RSPT50	RSPT50 201406	6/3/2014	210.00
RSPT11	RSPT11 201406	6/6/2014	210.00
RSPT72	RSPT72 201406	6/6/2014	210.00
RSPT33	RSPT33 201406	6/6/2014	210.00
RSPT73	RSPT73 201406	6/6/2014	210.00
RSPT22	RSPT22 201302	6/6/2014	210.00
RSPT22	RSPT22 201303	6/6/2014	210.00
RSPT22	RSPT22 201304	6/6/2014	210.00
RSPT22	RSPT22 201305	6/6/2014	210.00
RSPT22	RSPT22 201306	6/6/2014	210.00
RSPT22	RSPT22 201307	6/6/2014	210.00
RSPT22	RSPT22 201308	6/6/2014	210.00
RSPT22	RSPT22 201309	6/6/2014	210.00
RSPT22	RSPT22 201310	6/6/2014	210.00
RSPT22	RSPT22 201311	6/6/2014	210.00
RSPT22	RSPT22 201312	6/6/2014	210.00
RSPT22	RSPT22 201401	6/6/2014	210.00
RSPT22	RSPT22 201402	6/6/2014	210.00
RSPT22	RSPT22 201403	6/6/2014	210.00
RSPT22	RSPT22 201404	6/6/2014	130.00
RSPT26	RSPT26 201406	6/11/2014	210.00
RSPT40	RSPT40 201406	6/11/2014	210.00
RSPT53	RSPT53 201403	6/11/2014	210.00
RSPT54	RSPT54 201312	6/11/2014	(210.00)
RSPT55	RSPT55 201406	6/11/2014	210.00
RSPT48	RSPT48 201406	6/11/2014	210.00
RSPT19	RSPT19 201406	6/11/2014	210.00
RSPT02	RSPT02 201406	6/11/2014	210.00
RSPT18	RSPT18 201406	6/11/2014	210.00
RSPT11	RSPT11 201406	6/11/2014	210.00
RSPT45	RSPT45 201406	6/11/2014	210.00
RSPT75	RSPT75 201406	6/11/2014	210.00
RSPT07	RSPT07 201406	6/11/2014	210.00
RSPT31	RSPT31 201406	6/13/2014	210.00
RSPT78	RSPT78 201406	6/13/2014	210.00
RSPT13	RSPT13 201406	6/13/2014	210.00
RSPT47	RSPT47 201406	6/16/2014	210.00



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RSPT TRUSTEE FEES RECEIVED 06-01-14 / 06-30-14  
(RECEIVED \$331,791.69 FROM INCEPTION THRU 06-30-14)

EXHIBIT 1 PAGE 2

COCODE	ARCODE	Date	Amount
RSPT53	RSPT53 201406	6/23/2014	210.00
RSPT73	RSPT73 201407	6/27/2014	210.00
RSPT71	RSPT71 201407	6/27/2014	210.00
RSPT67	RSPT67 201408	6/27/2014	210.00
RSPT108	RSPT108 201403	6/27/2014	210.00
RSPT108	RSPT108 201404	6/27/2014	210.00
RSPT108	RSPT108 201405	6/27/2014	200.00
			<u>11,670.00</u>

## Receivership Management, Inc.

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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 6/01/14 THROUGH 6/30/14**

Jeanne Barnes Bryant

JUNE 2014 FEES	<u>1,950.00</u>	1,950.00
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Receivership Management, Inc.

JUNE 2014 FEES	5,369.00	
RMI EXPENSES - JUNE 2014	<u>945.62</u>	6,314.62

Angstman Johnson

JUNE 2014 FEES	INV 46290	<u>70.50</u>	70.50
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Berry & Tudor, PC

JUNE 2014 FEES	INV 19124	<u>475.00</u>	<u>475.00</u>
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<b>TOTAL FEES</b>		<b><u><u>8,810.12</u></u></b>
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Receivership Management, Inc.  
 P. O. Box 2307  
 Brentwood, TN 37024

Invoice for Professional Services

**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**June 2014**

Date	Service Provider	Description of Services	Hours	Rate	Total
6/2/2014	Jeanne Barnes Bryant	E-MAIL RE CLAIMANT QUESTIONS AND STATUS, E-MAIL TO BILLY SPAULDING RE TAX PAYMENTS, DISCUSSION WITH ROB MOORE RE DISCOVERY ISSUES	0.4	\$150.00	\$60.00
6/3/2014	Jeanne Barnes Bryant	E-MAIL TO AND FROM ROB MOORE RE TAX PAYMENTS, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL FROM COUNSEL RE DISCOVERY, REVIEW SAME, E-MAIL FROM ROB MOORE RE TAX PAYMENTS, RESPONSE RE SAME	0.8	\$150.00	\$120.00
6/4/2014	Jeanne Barnes Bryant	E-MAILS RE ASPIRE QUESTION, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM LATIMORE BLACK RE 5500 FILINGS, E-MAIL FROM BILLY SPAULDING RE SAME, CALL RE LEASE ISSUES ON LITIGATION, E-MAIL TO ROB MOORE AND COUNSEL RE SAME	1	\$150.00	\$150.00
6/5/2014	Jeanne Barnes Bryant	CALL TO AND FROM ROB MOORE RE DISCUSSION WITH LOMA AND POSSIBLE SITE VISIT, E-MAILS RE AUDIT AND 5500 QUESTIONS FROM BILLY SPAULDING	0.5	\$150.00	\$75.00
6/6/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE CALL AND RESPONSE RE SAME, E-MAIL FROM ROB MOORE RE MEMBER QUESTIONS, E-MAIL FROM ACCOUNTANT AND SPAULDING RE AUDIT AND 5500 ISSUES	0.5	\$150.00	\$75.00
6/9/2014	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE TAX PAYMENTS, E-MAIL FROM MEMBERS, QUESTION RE SITE VISIT, E-MAIL RE DISCOVERY ISSUES FROM COUNSEL, E-MAIL FROM BILLY SPAULDING RE ASPIRE, REVIEW SAME	0.8	\$150.00	\$120.00
6/10/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE PAYMENT AND ORDER RE SAME, E-MAILS FROM ROB MOORE RE BUSINESS REPORTS AND TERMINATIONS, E-MAIL FROM ASPIRE RE SAME, E-MAIL FROM ASPIRE RE TAX PAYMENT ISSUES, E-MAIL FROM COUNSEL RE CONFERENCE CALL	0.5	\$150.00	\$75.00

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

Date	Name	Description	Hours	Rate	Total
6/11/2014	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE CALL WITH COUNSEL, QUESTIONS RE DISCOVERY, ISSUE RE TRIP AND RESPONSE TO LOMA, E-MAILS RE ASPIRE	0.8	\$150.00	\$120.00
6/12/2014	Jeanne Barnes Bryant	QUESTION RE DISCOVERY, DISCUSSION WITH ROB MOORE RE SCHEDULE	0.2	\$150.00	\$30.00
6/13/2014	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE FOLLOW-UP ON VISIT, QUESTION RE PAYMENTS, REVIEW INFORMATION RE MG TRUST PAYMENT ON TAX ISSUE, QUESTION RE PAYMENT, E-MAIL FROM ROB MOORE RE SCHEDULE	0.5	\$150.00	\$75.00
6/16/2014	Jeanne Barnes Bryant	E-MAILS TO AND FROM ROB MOORE RE HARDSHIP APPLICATION, E-MAILS RE BUSINESS VALUATIONS, E-MAIL FROM COUNSEL RE SERVICE ISSUES, DISCUSSION RE TAX PAYMENTS AND CHECK FROM ASPIRE RE SAME	0.5	\$150.00	\$75.00
6/17/2014	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE PROCESS ON CHECKS	0.2	\$150.00	\$30.00
6/18/2014	Jeanne Barnes Bryant	QUESTION RE ASPIRE DATA BASE	0.1	\$150.00	\$15.00
6/19/2014	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RE TERMINATION, E-MAIL FROM COUNSEL RE FILINGS, REVIEW SAME, E-MAILS RE TAX PAYMENTS FROM ROB MOORE AND BILLY SPAULDING	0.5	\$150.00	\$75.00
6/20/2014	Jeanne Barnes Bryant	E-MAIL RE TERMINATIONS, REVIEW AUDIT AGREEMENT, E-MAIL FROM BILLY SPAULDING RE SAME, E-MAIL FROM ACCOUNTANT RE REQUESTS	0.5	\$150.00	\$75.00
6/23/2014	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE AND ASPIRE RE TERMINATIONS, E-MAIL FROM COUNSEL RE PROPERTY TAX ISSUES, REVIEW AND SIGN APPEALS, QUESTION TO ROB MOORE RE RESPONSE FROM LOMA RE PROPERTY, QUESTION RE MAY REPORT	0.7	\$150.00	\$105.00
6/24/2014	Jeanne Barnes Bryant	E-MAILS RE TAX PAYMENTS, REVIEW AND SIGN CHECK RE SAME, E-MAIL FROM COUNSEL RE SUMMARY MOTION FILING, WORK RE JUNE REPORT, E-MAIL RE TERMINATION, REVIEW AND SIGN DOCUMENTS RE SAME	1.5	\$150.00	\$225.00
6/25/2014	Jeanne Barnes Bryant	E-MAIL RE BUSINESS REPORTS, E-MAIL FROM ROB MOORE RE CHANGES TO JUNE REPORT, REVIEW SAME, E-MAIL TO COUNSEL RE REPORT, QUESTION RE EXHIBIT	0.5	\$150.00	\$75.00

Wednesday, July 16, 2014

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**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**June 2014**

Date	Name	Description	Hours	Rate	Total
6/26/2014	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE WITHDRAWALS, QUESTION RE FILINGS FROM COUNSEL, E-MAIL TO COUNSEL RE REPORT	0.5	\$150.00	\$75.00
6/27/2014	Jeanne Barnes Bryant	CALL FROM COUNSEL RE PROBLEM WITH TAXES, DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE ISSUE, E-MAILS TO AND FROM COUNSEL RE PROBLEM, REVIEW AND SIGN CHECK, E-MAILS RE MAILING, E-MAILS FROM ASPIRE RE TERMINATIONS, E-MAIL FROM ROB MOORE RE SAME	1	\$150.00	\$150.00
6/30/2014	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE MEDIATION, E-MAIL FROM BILLY SPAULDING AND LATIMORE BLACK RE ACCOUNTING WORK, DISCUSSION WITH BILLY SPAULDING RE SAME, QUESTION RE REPORT TO COUNSEL, DISCUSSION WITH BILLY SPAULDING RE ADDITIONAL TAX PAYMENT DUE, QUESTION RE COSTS FOR ACCOUNTANTS FOR 2014	1	\$150.00	\$150.00
<b>Total</b>					<b>\$1,950.00</b>

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN		June 2014	
6/2/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAILS FROM PARTICIPANTS RE: STATUS	1 \$45.00 \$45.00
6/3/2014	Billy B. Spaulding	PREPARE PRELIMINARY TIME SCHEDULE FOR WITHDRAWAL OF FUNDS FROM PLAN TO PAY PCB PROPERTY TAXES.	0.4 \$110.00 \$44.00
6/3/2014	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
6/4/2014	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: REQUEST FOR CALL FROM TMA .2	0.2 \$130.00 \$26.00
6/5/2014	Robert E. Moore, Jr.	CALL WITH TMA RE: GOLF AND PLAN OPERATIONAL ISSUES 1.75; EMAIL TO J.BRYANT RE: SUBSTANCE OF CALL .4; CALL FROM J.BRYANT RE: SAME .25; UPDATE ON 5500 PLANNING FROM B.SPAULDING .2	2.6 \$130.00 \$338.00
6/5/2014	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
6/6/2014	Billy B. Spaulding	DISCUSSIONS WITH CPA ON TY 2013 F5500 FILINGS. PREPARE E MAIL TO CPA CONCERNING TY 2013 PLAN AUDIT. DOWNLOAD PARTICIPANT YTD ACTIVITY FROM ASPIRE DATABASE. TRANSFER TO EXCEL WORKSHEET AND SEGREGATE QES, PCB ABD NET LIQUID ASSET BALANCES.	2.3 \$110.00 \$253.00
6/6/2014	Robert E. Moore, Jr.	CALL WITH ART VAN BUREN AND B.SPAULDING RE: TAX PLANNING, FOLLOW UP MEETING WITH B.SPAULDING ON PROPERTY TAX ALLOCATION, EMAIL TO J.BRYANT RE: SAME .75	0.75 \$130.00 \$97.50

Wednesday, July 16, 2014

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

Date	Name	Description	Hours	Rate	Amount
6/9/2014	Billy B. Spaulding	ANALYSIS OF WORKSHEET DOWNLOADED FRIDAY TO IDENTIFY PARTICIPANTS WITH PCB BALANCES AND LIQUID ASSETS SUFFICIENT TO FUND THE PROPERTY TAXES DUE 07-01-14 ON THE IDAHO PROPERTY. PREPARE INITIAL ALLOCATION OF AMOUNT NEEDED FOR TAX PAYMENT. IDENTIFY PARTICIPAN	4.5	\$110.00	\$495.00
6/9/2014	Robert E. Moore, Jr.	REVIEW AND RESPOND TO B.SPAULDING RE: AUDIT PROPOSAL .10; RESPOND TO EMAIL FROM [REDACTED] .10; REVIEW PROPERTY TAX ALLOCATION .10; REVIEW REQUEST FOR ADMISSIONS AND RESPOND TO EMAIL FROM M.CHRISTENSEN .25; PROCESS PLAN TERMINATION FOR [REDACTED], FORWARD TO A.MILLWARD FOR NOTICE; PREPARE AND FORWARD TO [REDACTED] PARTICIPANT DISTRIBUTION FORM AND INSTRUCTIONS .75; REVIEW [REDACTED] BUSINESS VALUATION AS OF 12-31-2013, FORWARD SAME TO A.MILLWARD TO UPDATE QES VALUES IN [REDACTED], EMAIL TO [REDACTED] AT [REDACTED] RE: READY TO PROCEED WITH [REDACTED] WITHDRAWAL AND TRANSFER .85	2.1	\$130.00	\$273.00
6/10/2014	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL FROM M.CHRISTENSEN RE: DISCOVERY QUESTIONS AND TMA .2; ISSUE EMAIL TO B.TUDOR RE: DRAFT DISCOVERY RESPONSES AND ERISA ISSUES .25	0.45	\$130.00	\$58.50
6/11/2014	Robert E. Moore, Jr.	CALL WITH M.CHRISTENSEN RE: DISCOVERY REQUESTS 1.75	1.75	\$130.00	\$227.50
6/12/2014	Robert E. Moore, Jr.	CALL TO T.FLAHERTY RE: OSPREY MEADOWS GOLF COURSE LFT MSG .10	0.1	\$130.00	\$13.00
6/12/2014	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
6/13/2014	Robert E. Moore, Jr.	REVIEW EMAIL RESPONSE FROM T.FLAHERTY AND FORWARD SAME TO J.BRYANT AND M.CHRISTENSEN .10; REVIEW BUSINESS VALUATIONS FOR [REDACTED] AND [REDACTED], EMAIL REQUESTS FOR QES VALUE UPDATES TO A.MILLWARD, REVIEW HARDSHIP APPLICATION BY [REDACTED] AND EMAIL RECOMMENDATION TO J.BRYANT, REVIEW AND RESPOND TO EMAIL FROM [REDACTED] RE: DISTRIBUTION FORM, UPDATE S.FORTON ON BUSINESS VALUATION AND [REDACTED] CERTIFICATE DISTRIBUTION 3.1	3.2	\$130.00	\$416.00

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

Date	Name	Description	Hours	Rate	Total
6/13/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT RE: TAX PAYMENT FROM MG TRUST, PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
6/16/2014	Robert E. Moore, Jr.	DISCUSSION WITH S.FORTON AND B.SPAULDING RE: 1099S AND QES DISTRIBUTIONS, REPORTING ISSUES .3	0.3	\$130.00	\$39.00
6/16/2014	Sarah D. Forton	REVIEW DEPOSITS RE: PAYMENTS RECEIVED BY INDIVIDUAL EMPLOYER PER THEIR INQUIRY, E-MAIL RE: SAME	0.5	\$45.00	\$22.50
6/17/2014	Robert E. Moore, Jr.	PROCESS ██████████ APPLICATION FOR HARDSHIP DISTRIBUTION .6	0.6	\$130.00	\$78.00
6/18/2014	Robert E. Moore, Jr.	GATHER DOCUMENTS IN RESPONSE TO BOND CLAIM 1.0	1	\$130.00	\$130.00
6/19/2014	Billy B. Spaulding	DOCUMENT TY 2013 AUDIT ENGAGEMENT LETTER AND DISTRIBUTE.	0.3	\$110.00	\$33.00
6/19/2014	Robert E. Moore, Jr.	REVIEW AND RESPOND TO INFORMATION REQUEST FROM ██████████ .5; REVIEW EMAIL FROM B.SPAULDING RE: DUNSON ENGAGEMENT, PROVIDE TO J.BRYANT FOR SIGNATURE .10 RESPOND TO EMAIL QUESTIONS FROM ██████████ .10; RESPOND TO EMAIL QUESTIONS FROM J.KLECKNER .10; REVIEW AND REPORT COMPANIES WHO FAILED TO SUBMIT BUSINESS VALUATIONS BY 5-31 DEADLINE, REVIEW ADDITIONAL EMPLOYER FILES RE: QES HOLDINGS 1.25	2.05	\$130.00	\$266.50
6/20/2014	Billy B. Spaulding	READ AND FORWARD CPA REQUEST FOR INFORMATION TO ASPIRE.	0.2	\$110.00	\$22.00
6/20/2014	Robert E. Moore, Jr.	REPLY TO INQUIRY FROM ██████████ .10; PARTICIPANT INQUIRY ON HARDSHIP DISTRIBUTION QUALIFICATIONS .25; REVIEW OF ██████████ LITIGATION MOTION FOR SUMMARY JUDGMENT AND FILINGS .3; FOLLOW UP ON ██████████ WITHDRAWAL .2	0.85	\$130.00	\$110.50
6/23/2014	Billy B. Spaulding	DOWNLOAD, PRINT AND SAVE 30 TY 2012 F5500'S FILED THRU EFAS2. THIS INFORMATION WILL BE NEEDED FOR THE TY 2013 AUDIT JUST BEGINNING. IT IS ALSO USED TO PREPARE THE INDIVIDUAL TY 2013 F5558 EXTENSION REQUESTS TO BE FILED FOR EACH COMPANY.	2.5	\$110.00	\$275.00

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

Date	Person	Description	Hours	Rate	Total
6/23/2014	Robert E. Moore, Jr.	REVIEW EMAIL RESPONSE FROM [REDACTED] RE TERMINATION, CALL TO [REDACTED] RE: SAME .2; REVIEW FORMS AND ISSUE EMAIL TO A.MILLWARD TO BEGIN [REDACTED] TERMINATION PROCESS, EMAIL TO [REDACTED] RE: [REDACTED] SUCCESSOR PLAN INFORMATION .7; REVIEW HARDSHIP APPLICATION [REDACTED] PREPARE DOCUMENTS AND RECOMMENDATION 1.0; CALL FROM [REDACTED] RE: HARDSHIP DISTRIBUTION QUESTIONS .2; CALL FROM M.CHRISTENSEN RE: NEEDED FORMS ON VALLEY COUNTY TAX ASSESSMENT .10; REVIEW AND PRINT FORMS FOR J.BRYANT SIGNATURE, PROCESS FORMS WITH J.BRYANT AND ISSUE BACK TO M.CHRISTENSEN .5; DRAFT [REDACTED] BLACKOUT NOTICE .3	3.2	\$130.00	\$416.00
6/23/2014	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
6/24/2014	Billy B. Spaulding	COMPLETE DOWNLOAD AND PRINTING OF TY 2012 F5500'S. VERIFY TAX ID NUMBERS WITH INTERNAL DATABASE AND DOCUMENT AND RESOLVE DIFFERENCES. BEGIN VERIFICATION AND RECONCILIATION OF YEAR END NET ASSETS SHOWN ON TY 2012 F5500'S WITH ASPIRE DATABASE DOWNLOADED AND	4	\$110.00	\$440.00
6/24/2014	Robert E. Moore, Jr.	REVIEW AND PROCESS [REDACTED] DISTRIBUTION FORM .75; MEETING WITH J.BRYANT AND B.SPALDING RE: PROPERTY TAX AMOUNT .25, EMAIL TO M.CHRISTENSEN RE: DELIVERY INSTRUCTIONS ON TAX PAYMENT, UPDATE S.FORTON ON PAYABLE INFORMATION .25; REVIEW UPDATED COURT ORDER ON CRIMINAL RESTITUTION .10; REVIEW [REDACTED] ACCOUNTS RE: TRANSFER, CALL TO AND FROM A.MILLWARD RE: SAME, UPDATE S.FORTON ON REVIEW AND ADJUSTED PARTICIPANTS RECEIVING BLACKOUT NOTICE IN [REDACTED] .5; DRAFT LETTER TO [REDACTED] RE: HARDSHIP DISTRIBUTION .5	2.35	\$130.00	\$305.50
6/24/2014	Sarah D. Forton	PREPARATION OF CHECK RE: TAX PAYMENT, PREPARATION OF FEDEX RE: SAME, MAIL OUT BLACK OUT NOTICES	0.5	\$45.00	\$22.50
6/25/2014	Robert E. Moore, Jr.	REVIEW EMAIL FROM M.CHRISTENSEN RE: OSPREY LODGE OPERATION .10; REVIEW RESPONSE FROM B.TUDOR RE: DISTRIBUTABLE AMOUNTS IN HARDSHIP DISTRIBUTIONS, ISSUE RECOMMENDATION ON [REDACTED] .2; UPDATE MAY ACTIVITY REPORT .25; CONFIRM RECEIPT OF PROPERTY TAX PAYMENT .10;	0.65	\$130.00	\$84.50

Friday, July 25, 2014

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

Date	Employee Name	Description	Hours	Rate	Total
6/25/2014	Sarah D. Forton	WORK ON MOTION FILING	2	\$45.00	\$90.00
6/26/2014	Billy B. Spaulding	POST BILLING RECEIPTS AND SET UP JULY BILLING DATABASE.	1	\$110.00	\$110.00
6/26/2014	Sarah D. Forton	MAIL OUT EMPLOYER INVOICES	3	\$45.00	\$135.00
6/27/2014	Billy B. Spaulding	SET UP RSPT1-RSPT2 ACCOUNTING FOR FUNDING RECEIPTS AND PAYMENTS RELATED TO IDAHO PROPERTY TAXES. PREPARE ADDITIONAL BANK ACCOUNT FUNDING REQUIREMENT.	0.6	\$110.00	\$66.00
6/27/2014	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL QUESTIONS FROM A.MILLWARD RE: [REDACTED] DISTRIBUTION, RESPOND TO QUESTIONS FROM S.FORTON RE: 210 FEE BALANCES, CALL WITH [REDACTED] RE: ACCOUNT STATUS, COMPANY SPONSOR STATUS 1.0	1	\$130.00	\$130.00
6/27/2014	Sarah D. Forton	PREPARATION OF CHECK RE: TAX PAYMENT, PREPARATION OF CERTIFIED MAIL RE: SAME	0.5	\$45.00	\$22.50
6/30/2014	Billy B. Spaulding	PREPARE PORTION OF F5558 TY 2013 F5500 EXTENSION REQUESTS.	1	\$110.00	\$110.00
6/30/2014	Robert E. Moore, Jr.	RESPOND TO [REDACTED] EMAIL RE: 1099-R REPORTING .10; EMAIL FROM M.CHRISTENSEN RE: MEDIATION, TMA POTENTIAL MEETING, MEETING WITH J.BRYANT RE: SAME .2	0.3	\$130.00	\$39.00
6/30/2014	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, PREPARE BACKUP DOCUMENTATION TO SUPPORT DEPOSIT OF MONTHLY ADMIN FEES, POST INDIVIDUAL FEE RECEIPTS TO GENERAL LEDGER	0.5	\$45.00	\$22.50
<b>Total</b>					<b>\$5,369.00</b>

RMI EXPENSE RECOVERABLE RSPT 1 & 2

6/1/14 Through 6/30/14

7/16/14

Category Description	RSPT1-251 AD...	OVERALL TOTAL
5300 EXPENSES		
5690-RMI OH EXPENSE	-701.25	-701.25
6205-COPIES	-102.90	-102.90
6210-POSTAGE	-90.87	-90.87
6222-TELEPHONE LONG DISTANCE	-20.60	-20.60
6320-BANK SERVICE CHARGES	-30.00	-30.00
6340-INSURANCE EXPENSE		
RB-RECEIVERS BOND	0.00	0.00
TOTAL 6340-INSURANCE EXPENSE	0.00	0.00
TOTAL 5300 EXPENSES	-945.62	-945.62
OVERALL TOTAL	-945.62	-945.62

ANGSTMAN JOHNSON

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**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, 2014  
 Statement No. 46290

For Professional Services Rendered Through June 30, 2014

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

**Professional Services**

			Hours	Rate	Amount
6/30/2014	MTC	Revise May 2014 report and send to client with comments.	0.3000	235.00	70.50

Sub-total Professional Services: 70.50

**Rate Summary**

Matthew T. Christensen 0.3000 hours at \$ 235.00 /hr 70.50  
 Total hours: 0.3000

**Statement Summary**

Current Fees and Expenses:	<u>70.50</u>
Previous Balance Due:	442.50
Payments Since Last Billing:	0.00
Required Retainer Per Engagement Letter:	0.00

*Post-d  
 BP  
 7-8-14*

**PLEASE PAY THIS AMOUNT 513.00**

**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, 2014

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 19124

DATE	DESCRIPTION	HOURS	AMOUNT
Jun-10-14	Emails from and to R. Moore re: proposed responses to selected interrogatories and requests for admission in ERISA bond litigation.	1.50	375.00 BET
Jun-25-14	Emails from and to R. Moore re: maximum hardship distribution amounts; review IRS regulation re: same.	0.40	100.00 BET
<b>TOTAL FEES:</b>		1.90	\$475.00

DISBURSEMENTS

**TOTAL DISBURSEMENTS:** \$0.00

**TOTAL FEES & DISBURSEMENTS:** \$475.00

Previous Balance \$1,150.01

Previous Payments \$0.00

*Posted  
7-3-14*

<b>PLEASE PAY:</b>	<b>\$1,625.01</b>
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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