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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

OCTOBER 2016 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 October 1, 2016 – October 31, 2016.

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 August 2016. The Independent Fiduciary will continue to collect any unpaid monthly administration fees using the same process previously approved by the Court.

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. A Stipulated Order of Foreclosure was entered. The IF through counsel began working towards scheduling a foreclosure sale at which time it became clear that Tamarack Municipal Association (“TMA”) indicated that if the Plan bid at the foreclosure sale and became title owner, nearly \$22,000.00 per month in association dues would be assessed. The IF attempted to work this matter out with TMA but TMA’s board would not grant any relief to the Plan. As a result, the scheduling of the foreclosure was delayed. The scheduling of the

foreclosure sale has been additionally complicated by certain actions of the Valley County Treasurer which are discussed below. The IF is advising the RSPT employer sponsors of this situation on an ongoing basis. TMA was previously using and operating the golf course property. After the IF pursued a lawsuit against TMA related to its continued use of the golf course property, TMA discontinued use and largely vacated the property. The property is now in a dormant unused state. This had remained the status until actions taking place in August 2016 and noted below.

In 2013, 2014, and 2015, the Independent Fiduciary sent notice of the issue of payment of property tax on the Idaho property to the RSPT employer group and the collections for the payment of these taxes from accounts holding an interest in the Note were completed before the end of July for each of the years and delinquent taxes were paid for tax years 2009 and 2010 for the golf course and lodge properties. The payment of these taxes preserved the Plans' interests in the golf course and lodge. After several attempts to garner interest in the golf course and lodge, and after it became clear that a sale of the resort to a successor developer was not at hand, in June, 2015 the IF, after discussing the payment of delinquent property taxes for 2011, determined to pay the taxes at that time only for the golf course property. No taxes were paid for the lodge-related property. A tax sale for the lodge property was previously set for August 24, 2015. However, due to irregularities in the noticing process for the sale (prompted by a separate lawsuit by NewTRAC, the owner of the remaining portions of the resort), as well as the potential liability to Valley County for dues and other assessments after a tax sale, the sale was not held. Valley County previously sent out notices for a renewed tax deed sale (for unpaid 2011 taxes) to coincide with this year's tax deed sales (for unpaid 2012 taxes), with said sale to take place in October 2016. The County took the Lodge parcels back via tax deed in October 2016, and most

of those parcels have now been sold by the County to TMA (through its purchasing affiliate). The delay in the tax sale of the lodge properties complicated the scheduling of any foreclosure sale of the golf course. The IF has paid the 2012 taxes for the golf course property in order to continue to preserve RSPT's position in relation to the golf course. At this time, given the uncertainty concerning all issues with the PCB note, the IF advised in the last report that the 5500 filings and audit as of the end of 2015 will reflect the changes to the valuations for the PCB note. These changes are based upon the highest offer on the plan's assets, and any offset required from past due expenses and attorney fees. This would reflect a value of zero as of December 31, 2015. Any subsequent recovery will then be deposited to the plan and allocated to the participants' original PCB Note ratios. Notices concerning this process have been sent to plan members

The IF received an offer from TMA to purchase RSPT's position on the West Mountain Golf loan for \$1.2 million (the same purchase price as previously reported in the April 2016 report with a different buyer – the previous sale failed to close). The IF had a conference call on August 26, 2016 with the employer group to note the new contract agreement and the scheduled changes that will be reflected in the 5500 filings. Notwithstanding the offer, TMA (through its purchasing affiliate) failed to close on the sale of the loan, and as of the date of this report no other parties have made offers. The IF had a conference call on October 25, 2016 to discuss the failed deal. Because Valley County took the Lodge parcels back in October 2016, RSPT can now foreclose on the remaining gold course parcels without the risk of \$22,000.00/mo assessments being imposed. A sheriff's sale is being scheduled to take place in December, 2016.

Previously, the IF pursued a fiduciary bond claim against Colonial Surety Company based on Hutcheson's action. That claim was compromised, the IF has received the settlement

funds, and the case has been dismissed. The IF continues to investigate potential additional claims against other parties and/or other avenues to recover funds for RSPT. This investigation has been completed and the IF is reviewing with counsel any additional claims to be pursued. If the IF determines to pursue any additional claims, those claims will be made prior to the end of 2016.

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, 22 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. Of the thirty (30) companies for which reports are due, twenty –one (21) submitted the required information. Nine companies failed to report as required.

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 12 hardship applications from participants. Eight hardship applications have been granted and eight have been paid. Three

remain pending for completed distribution forms and additional information; 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. In addition to regular work concerning the plan, most of the work preparing to file the approximately 90 Form 5500s took place in September.

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, Huteson 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 October 1, 2016 – October 31, 2016.

Total expenses, as listed on **Collective Exhibit 3** include \$3,196.00 in IF fees, \$201.48 in legal fees, \$8,352.80 in contract labor and \$331.84 in expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of October 1, 2016 – October 31, 2016. Please note that the increased costs for this month are due to work required for filing 5500s and the audit required for same. The work for 5500 filings for 2015 is continuing. 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 \$3,196.00 in IF fees, \$201.48 in legal costs, and \$8,352.80 in contract labor and \$331.84 in expenses for administration and

litigation will be paid from the Plan's expense reserve 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 | \$ 3,196.00 |
| 2. | Angstman & Johnson | \$ 151.48 |
| 3. | Berry & Tudor, P.C. | \$ 50.00 |
| 4. | Receivership Management Inc. | \$8,684.64 |
| | \$8,352.80/ Contract labor | |
| | \$331.84/ Other expenses | |

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 proceed toward a closing of the sale of the golf course asset, as well as to authorize payments due counsel and any other parties listed.

DATED this 9th day of December, 2016.

/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 December, 2016, 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.

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

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

I further certify that on the 9th day of December, 2016, 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 Safford
Federal Correctional Institution
P.O. Box 9000
Safford, AZ 85548

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: December 9, 2016

/s/ Matt Christensen

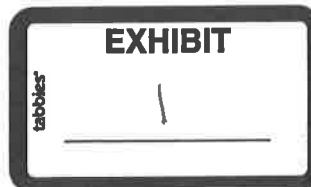
Matthew T. Christensen

11/21/2016 2:46 PM

RSPT TRUSTEE FEES RECEIVED 10-01-16 / 10-31-16
(RECEIVED \$552,211.69 FROM INCEPTION THRU 10-31-16)

EXHIBIT 1 PAGE 1

ARCODE	Date	Amount
RSPT31201609	2175:RECVD/RSPT1	210
RSPT55201609	2175:RECVD/RSPT1	210
RSPT02201609	2175:RECVD/RSPT1	210
RSPT04201609	2175:RECVD/RSPT1	210
RSPT23201609	2175:RECVD/RSPT1	210
RSPT73201609	2175:RECVD/RSPT1	210
RSPT07201609	2175:RECVD/RSPT1	210
RSPT53201609	2175:RECVD/RSPT1	210
RSPT72201609	2175:RECVD/RSPT1	210
RSPT12201609	2175:RECVD/RSPT1	210
RSPT19201609	2175:RECVD/RSPT1	210
RSPT47201609	2175:RECVD/RSPT1	210
RSPT48201609	2175:RECVD/RSPT1	210
RSPT15201609	2175:RECVD/RSPT1	210
RSPT16201609	2175:RECVD/RSPT1	210
RSPT75201609	2175:RECVD/RSPT1	210
RSPT45201609	2175:RECVD/RSPT1	210
RSPT50201609	2175:RECVD/RSPT1	210
RSPT33201609	2175:RECVD/RSPT1	210
RSPT59201609	2175:RECVD/RSPT1	210
RSPT59201609	2175:RECVD/RSPT1	210
RSPT40201609	2175:RECVD/RSPT1	210

4,620.00

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 \$160 per hour
Accounting	\$130 per hour
Accounting Assistant	\$79 per hour
Support Staff	\$61 per hour
Medical Claims Processing Consultant	\$65 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 10/1/16 THROUGH 10/31/16**

<u>Jeanne Barnes Bryant</u>			
OCTOBER 2016 FEES		<u>\$3,196.00</u>	\$3,196.00
 <u>Receivership Management, Inc.</u>			
OCTOBER 2016 FEES - ADMIN		\$3,888.80	
CONTRACT EXPENSES - BILLY SPAULDING		\$4,464.00	
RMI EXPENSES - OCTOBER 2016 - ADMIN		<u>\$331.84</u>	
			\$8,684.64
 <u>Berry & Tudor, P.C.</u>			
OCTOBER 2016 FEES - ADMIN	INV. 20453	<u>\$50.00</u>	
			\$50.00
 <u>Angstman Johnson</u>			
OCTOBER 2016 FEES - ADMIN		\$10.48	
OCTOBER 2016 FEES - PEREZ VS. HUTCHESON		<u>\$141.00</u>	
			<u>\$151.48</u>
			<u>\$12,082.12</u>
 TOTAL FEES			 <u><u>\$12,082.12</u></u>



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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN					October 2016
10/3/2016	Jeanne Barnes Bryant	EMAILS RE ASPIRE, VALUATIONS, EMAIL TO AND FROM COUNSEL, EMAIL RE 5500 FILNGS	0.5	\$170.00	\$85.00
10/4/2016	Jeanne Barnes Bryant	EMAILS FROM ROB MOORE RE WITHDRAWALS	0.1	\$170.00	\$17.00
10/5/2016	Jeanne Barnes Bryant	EMAILS FROM COUNSEL RE STATUS, EMAILS FROM BILLY SPAULDING RE 5500 FILINGS	0.5	\$170.00	\$85.00
10/6/2016	Jeanne Barnes Bryant	EMAILS RE 5500 ISSUES, EMAIL TO COUNSEL REQUESTING UPDATE	0.5	\$170.00	\$85.00
10/7/2016	Jeanne Barnes Bryant	EMAILS RE 5500 FROM BILLY SPAULDING, QUESTIONS RE AUDIT, EMAILS FROM MEMBERS, EMAIL TO COUNSEL, EMAIL TO FROM DOL RE REPORT	0.8	\$170.00	\$136.00
10/10/2016	Jeanne Barnes Bryant	EMAILS FROM ROB MOORE RE WITHDRAWALS, EMAILS TO AND FROM COUNSEL RE STATUS, EMAILS FROM BILLY SPAULDING RE AUDIT AND RESPONSE TO QUESTIONS RE SAME, DISCUSSION RE 5500 FILINGS	1	\$170.00	\$170.00
10/11/2016	Jeanne Barnes Bryant	CALL WITH COUNSEL, EMAIL RE ATTORNEY LETTER FOR AUDIT, DISCUSSION RE SAME, EMAILS RE ASPIRE, EMAILS FROM BILLY SPAULDING RE AUDIT	0.7	\$170.00	\$119.00
10/12/2016	Jeanne Barnes Bryant	EMAILS FROM BILLY SPAULDING RE 5500 FILINGS, EMAIL FROM COUNSEL RE STATUS, EMAILS FROM ROB MOORE RE WITHDRAWALS, EMAIL FROM ASPIRE RE SAME	0.6	\$170.00	\$102.00
10/13/2016	Jeanne Barnes Bryant	REVIEW AND SIGN 5500S, EMAIL RE AUDIT TO AND FROM COUNSEL, EMAIL FROM BILLY SPAULDING RE PAPER 5500S, REVIEW AND SIGN SAME, EMAIL RE QUESTIONS ON SAME	3.5	\$170.00	\$595.00

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RETIREMENT SECURITY PLAN & TRUST - ADMIN **October 2016**

Date	Name	Description	Hours	Rate	Total
10/14/2016	Jeanne Barnes Bryant	EMAILS RE REP LETTER AND AUDIT, REVIEW SAME, DISCUSSION WITH BILLY SPAULDING RE 5500 ISSUES, EMAILS RE SAME, EMAILS TO AND FROM ROB MOORE RE AUDIT LETTER, EMAILS TO AND FROM COUNSEL RE AUDIT LETTER, EMAIL FROM DOL, EMAIL TO COUNSEL	2.5	\$170.00	\$425.00
10/17/2016	Jeanne Barnes Bryant	EMAILS RE AUDIT, EMAIL FROM ROB MOORE RE RESPONSE TO AUDITOR, EMAIL TO AND FROM COUNSEL RE REPORT, DISCUSSION WITH BILLY SPAULDING, REVIEW AND SIGN 5500, CALL TO JERE COWAN RE AUGUST REPORT	2.5	\$170.00	\$425.00
10/18/2016	Jeanne Barnes Bryant	EMAILS FROM ASPIRE, EMAIL RE CALL AND REPORT	0.5	\$170.00	\$85.00
10/19/2016	Jeanne Barnes Bryant	EMAILS RE ASPIRE QUESTIONS, EMAIL TO GROUP RE CALL, QUESTION TO COUNSEL RE SAME, WORK ON SEPTEMBER REPORT	1	\$170.00	\$170.00
10/20/2016	Jeanne Barnes Bryant	QUESTION RE REPORT, EMAIL RE QUESTIONS, ISSUE RE ASPIRE QUARTER STATEMENTS	0.5	\$170.00	\$85.00
10/21/2016	Jeanne Barnes Bryant	EMAIL TO COUNSEL, QUESTION RE LETTER AND INFORMATION FOR MEMBERS, EMAIL TO ROB MOORE RE SAME	0.5	\$170.00	\$85.00
10/24/2016	Jeanne Barnes Bryant	CALL WITH COUNSEL, PROBLEM WITH CONFERENCE CALL, EMAILS FROM ASPIRE, DISCUSSION WITH ROB MOORE RE PARTICIPANT CALLS, EMAIL RE REPORT, QUESTION RE EXHIBITS	1	\$170.00	\$170.00
10/25/2016	Jeanne Barnes Bryant	EMAIL RE CONFERENCE CALL, CALL WITH EMPLOYER GROUP, EMAIL RE REPORT TO COUNSEL, EMAIL TO DOL RE REPORT, QUESTIONS RE SAME	1	\$170.00	\$170.00
10/26/2016	Jeanne Barnes Bryant	EMAILS FROM MEMBERS, EMAIL FROM ASPIRE, EMAIL TO ROB MOORE RE QUESTIONS, EMAIL RE REPORT	0.7	\$170.00	\$119.00
10/27/2016	Jeanne Barnes Bryant	EMAIL TO COUNSEL RE REPORT AND CHANGES	0.1	\$170.00	\$17.00
10/28/2016	Jeanne Barnes Bryant	EMAILS FROM R. MOORE RE MEMBER QUESTIONS, EMAIL RE ASPIRE QUARTER COSTS	0.2	\$170.00	\$34.00
10/31/2016	Jeanne Barnes Bryant	EMAIL RE PARTICIPANT QUESTION	0.1	\$170.00	\$17.00
Total					\$3,196.00

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **October 2016**

Date	Name	Description	Hours	Rate	Total
10/3/2016	Anna M. Hunter	PHONE CALLS WITH [REDACTED] AND [REDACTED] REGARDING STATUS UPDATE	0.1	\$61.00	\$6.10
10/3/2016	Jere P. Cowan	RECEIPT ADMIN FUND PLAN PAYMENTS; UPDATE FINANCIAL ACCOUNT RECORDS POSTING SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNTS	0.8	\$61.00	\$48.80
10/4/2016	Anna M. Hunter	PHONE CALL WITH [REDACTED] REGARDING STATUS UPDATE	0.1	\$61.00	\$6.10
10/4/2016	Cody C. Smith	POST FEE AND EXPENSE ACCRUALS TO GL. PREPARE NECESSARY BACKUP DOCUMENTATION. DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.4	\$130.00	\$52.00
10/4/2016	Jere P. Cowan	CONFERENCE WITH R. MOORE AND WITH C. SMITH RE: STATUS OF ACTIVITY ON PLAN; FUNDING AND PARTICIPANT DETAILS	0.2	\$61.00	\$12.20
10/4/2016	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL QUESTIONS FROM [REDACTED] ON EARLY WITHDRAWAL PROCESS .4; RESPOND TO QUESTIONS FROM PARTICIPANT [REDACTED] .10;	0.5	\$160.00	\$80.00
10/5/2016	Anna M. Hunter	PREPARE CALCULATION FOR PCB BALANCES	1	\$61.00	\$61.00
10/5/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD. REVIEW ACTIVE PARTICIPANT AND FINANCIALS TOTALS DATABASE FOR F5500 FILINGS.	1	\$130.00	\$130.00
10/6/2016	Anna M. Hunter	RECORD FEES & EXPENSES AS OF 9/30/16	0.2	\$61.00	\$12.20
10/6/2016	Jere P. Cowan	TELEPHONE CONVERSATION WITH PARTICIPANT RE: STATUS; EMAIL TO R. MOORE	0.1	\$61.00	\$6.10

Monday, November 28, 2016

RETIREMENT SECURITY PLAN & TRUST - ADMIN

October 2016

Date	Name	Description	Hours	Rate	Total
10/6/2016	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM B.SPAULDING RE: TAX ID SITUATION ON [REDACTED].10; REVIEW BUSINESS EVALUATIONS FOR [REDACTED] S, [REDACTED], AND [REDACTED], FORWARD SAME TO ASPIRE FOR UPDATED QES VALUES .5; RESEARCH AND RESPOND TO B.SPAULDING REGARDING OPERATING STATUS OF [REDACTED].25; CALL WITH [REDACTED] RE: EARLY WITHDRAWAL PROCESS .5	1.35	\$160.00	\$216.00
10/7/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD. EMAIL L WITH B. SPAULDING TO DISCUSS F5500 FILINGS.	0.6	\$130.00	\$78.00
10/7/2016	Jere P. Cowan	TELEPHONE CALL WITH PARTICIPANT RE: MOVING FUNDS; EMAIL TO J. BRYANT AND R. MOORE	0.2	\$61.00	\$12.20
10/7/2016	Jere P. Cowan	TELEPHONE CONVERSATION WITH PARTICIPANT RE: STATUS; EMAIL TO R. MOORE	0.2	\$61.00	\$12.20
10/7/2016	Robert E. Moore, Jr.	RESEARCH AND PULL INFORMATION CONCERNING TMA LAWSUIT PER AUDITOR REQUEST .5	0.5	\$160.00	\$80.00
10/10/2016	Anna M. Hunter	PHONE CALL WITH [REDACTED] REGARDING ACCOUNT STATUS	0.1	\$61.00	\$6.10
10/10/2016	Cody C. Smith	DISCUSSION WITH B. SPAULDING TO COVER AUDIT REQUIREMENTS FOR PLAN'S TY 2015 F5500 FILINGS. SCAN BACK UP DOCUMENTATION TO SEND TO AUDITOR.	1	\$130.00	\$130.00
10/10/2016	Robert E. Moore, Jr.	PREPARE EARLY WITHDRAWAL ESTIMATE FOR [REDACTED] 1.0; PREPARE EARLY WITHDRAWAL ESTIMATE FOR [REDACTED] 1.0; RESEARCH AND PULL BUSINESS VALUATION FOR AUDITOR .25	2.25	\$160.00	\$360.00
10/11/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.4	\$130.00	\$52.00
10/11/2016	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING, PULL QUARTERLY CHARGE INVOICES FOR ASPIRE, INTERLAKE, AND MG TRUST; PREPARE AUDIT INFORMATION REQUEST LETTERS TO ATTORNEYS 1.0; CONFERENCE CALL WITH J.BRYANT AND T.J.ANGSTMAN RE: PROPERTY UPDATE .2	1.2	\$160.00	\$192.00
10/12/2016	Jere P. Cowan	RECEIPT NUMEROUS ADMIN FEE PAYMENTS; POST AND UPDATE FINANCIAL ACCOUNT RE: SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT	1	\$61.00	\$61.00
10/13/2016	Cody C. Smith	PRINT FORM 8955 AND REVIEW WITH J.BRYANT. THEN MAIL TO THE DEPT. OF TREASURY.	0.8	\$130.00	\$104.00

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RETIREMENT SECURITY PLAN & TRUST - ADMIN**October 2016**

Date	Employee	Description	Hours	Rate	Total
10/13/2016	Jere P. Cowan	ASSISTANCE PREPARING FINAL 2015 F8955s WITH C. SMITH AND J. BRYANT; TRAVEL TO POST OFFICE FOR FORWARDING CERTIFIED MAILING OF SAME	1.2	\$61.00	\$73.20
10/14/2016	Cody C. Smith	ASSIST J. BRYANT WITH EFAST2 WEBSITE PROCESS AND FILINGS OF F5500.	0.6	\$130.00	\$78.00
10/14/2016	Jere P. Cowan	ASSIST J. BRYANT WITH DUNSON MATERIALS	0.1	\$61.00	\$6.10
10/17/2016	Anna M. Hunter	PHONE CALL WITH [REDACTED] REGARDING PLAN	0.1	\$61.00	\$6.10
10/17/2016	Jere P. Cowan	DRAFT STATUS REPORT FOR J. BRYANT; EMAIL M. CHRISTENSEN SENDING SAME	0.8	\$61.00	\$48.80
10/17/2016	Jere P. Cowan	EMAILS FROM J. BRYANT AND M. CHRISTENSEN RE: STATUS REPORTING; FORWARD FINAL DRAFT TO CHRISTENSEN	0.2	\$61.00	\$12.20
10/17/2016	Jere P. Cowan	RECEIPT NUMEROUS ADMIN FEE PAYMENTS; UPDATE FINANCIAL RECORDS POSTING SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNTS	1	\$61.00	\$61.00
10/17/2016	Robert E. Moore, Jr.	CALL WITH M. DUNSON RE: QUESTIONS ON IRS QUALIFICATION DOCUMENTS 2; RESEARCH AND EMAIL REQUESTED INFORMATION TO M. DUNSON .10	0.3	\$160.00	\$48.00
10/19/2016	Cody C. Smith	REVIEW SIGNED F 5500 SAVED TO FILES FOR BACK UP DOCUMENTATION.	0.4	\$130.00	\$52.00
10/19/2016	Jere P. Cowan	DRAFT STATUS UPDATE REPORT AND SUPPORTING EXHIBITS FOR J BRYANT REVIEW	0.5	\$61.00	\$30.50
10/19/2016	Jere P. Cowan	CONFERENCE WITH J. BRYANT RE: SCHEDULING CONFERENCE CALL AND WEB UPDATE RE: REPORT; EMAIL TO BRYANT RE: SAME; EMAIL TO PARTICIPANTS RE: SAME	0.3	\$61.00	\$18.30
10/20/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.1	\$130.00	\$13.00
10/20/2016	Jere P. Cowan	CONFERENCE WITH R. MOORE AND C. SMITH RE: STATUS OF ACTIVITY, PLAN FUNDS AND PARTICIPANT DETAILS	0.2	\$61.00	\$12.20
10/20/2016	Jere P. Cowan	RECEIPT NUMEROUS ADMIN FEE PAYMENTS; UPDATE FINANCIAL RECORDS POSTING SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNTS	0.6	\$61.00	\$36.60

Monday, November 28, 2016**Page 3 of 6**

RETIREMENT SECURITY PLAN & TRUST - ADMIN**October 2016**

Date	Name	Description	Hours	Rate	Total
10/21/2016	Robert E. Moore, Jr.	CALL WITH A.MILLWARD RE: STATEMENTS AND CONSUMER CALLS RE: SAME; DRAFT NOTICE TO POTENTIALLY GO WITH STATEMENTS, FORWARD TO J.BRYANT FOR APPROVAL .3	0.3	\$160.00	\$48.00
10/24/2016	Anna M. Hunter	MEETING WITH R. MOORE AND J. COWAN REGARDING STATUS UPDATE OF PLANS, PHONE CALLS WITH PARTICIPANTS, PREPARE AND SEND LETTER REGARDING ACCOUNT STATUS TO PARTICIPANTS, & PREPARE FINANCIALS FOR SEPTEMBER 2016 COURT REPORT	3	\$61.00	\$183.00
10/24/2016	Cody C. Smith	PREPARING EXHIBITS FOR COURT REPORTS. POST FEE AND EXPENSE ACCRUALS TO GL. PREPARE NECESSARY BACKUP DOCUMENTATION. DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.5	\$130.00	\$65.00
10/24/2016	Jere P. Cowan	PREPARATION OF DATABASE RE: PCB NOTICE MAILING; PREPARE NOTICE MAILING; FORWARD SAME TO PARTICIPANTS; EMAILS TO PARTICIPANTS RE: CONFERENCE CALL AND RE: NOTICE MAILING; EMAILS FROM PARTICIPANTS RESPONDING TO SAME	3.5	\$61.00	\$213.50
10/24/2016	Jere P. Cowan	ASSISTANCE WITH PREPARATION OF STATUS REPORTING FOR COURT FILING INCLUDING FINANCIAL EXHIBITS FOR SAME; CONFERENCE WITH A. HUNTER RE: SAME; FINALIZE DRAFT FOR J. BRYANT REVIEW	0.4	\$61.00	\$24.40
10/24/2016	Jere P. Cowan	CONFERENCES WITH J. BRYANT RE: CONFERENCE CALL NOTICES; REVIEW SAME; CONFERENCE RE: NEW CONFERENCE SCHEDULE AND GROUP EMAIL; PREPARE AND FORWARD SAME; MANY EMAIL RESPONSES FROM PARTICIPANTS RE: SAME	0.5	\$61.00	\$30.50
10/24/2016	Robert E. Moore, Jr.	CALL WITH M.CHRISTENSEN AND J.BRYANT RE: UPCOMING CONFERENCE CALL AND PLAN ISSUES .25; CONFERENCE CALL (DID NOT OCCUR) NO CHARGE; PARTICIPANT CALLS .25; FINALIZE PARTICIPANT NOTICE AND PROVIDE TO J.COWAN FOR DISTRIBUTION, PREPARE DISTRIBUTION LISTING .3	0.8	\$160.00	\$128.00
10/25/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.3	\$130.00	\$39.00
10/25/2016	Jere P. Cowan	CONFERENCE WITH C SMITH RE: FUNDS INFO AND PCB CALLS	0.3	\$61.00	\$18.30
10/25/2016	Jere P. Cowan	REVISIONS TO STATUS REPORT; CONFERENCE WITH J. BRYANT RE: SAME; REVISIONS TO SUPPORTING EXHIBITS; FINALIZE DRAFT FOR FORWARDING TO M. CHRISTENSEN;	0.6	\$61.00	\$36.60

Monday, November 28, 2016**Page 4 of 6**

RETIREMENT SECURITY PLAN & TRUST - ADMIN**October 2016**

Date	Name	Description	Hours	Rate	Total
10/26/2016	Anna M. Hunter	PHONE CALLS REGARDING PLAN STATUS	0.4	\$61.00	\$24.40
10/26/2016	Cody C. Smith	PHONE CALL WITH PARTICIPANT ABOUT PCB NOTE WRITE DOWN.DISCUSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.4	\$130.00	\$52.00
10/26/2016	Jere P. Cowan	EMAILS AND CALLS TO/FROM PARTICIPANTS RE: CONFERENCE CALL DETAILS AND EVENTS	0.2	\$61.00	\$12.20
10/27/2016	Anna M. Hunter	PHONE CALLS REGARDING ACCOUNT STATUS	0.2	\$61.00	\$12.20
10/27/2016	Cody C. Smith	ANALYZE CURRENT CASH POSITION AND CASH PROJECTIONS. PREPARE NECESSARY TRANSFER OF FUNDS.	0.2	\$130.00	\$26.00
10/27/2016	Jere P. Cowan	CALLS RE: NOTICE AND STATUS UPDATE	0.2	\$61.00	\$12.20
10/27/2016	Jere P. Cowan	PREPARATION OF ADMIN INVOICES; FORWARD SAME	1.3	\$61.00	\$79.30
10/27/2016	Jere P. Cowan	RECEIPT ADMIN FUND PLAN PAYMENTS; UPDATE FINANCIAL ACCOUNT RECORDS POSTING SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNTS	0.6	\$61.00	\$36.60
10/27/2016	Robert E. Moore, Jr.	RESPOND TO INFORMATION UPDATE REQUESTS FROM A.MILLWARD RE: 3QTR BILLING AND TERMINATION SCHEDULING .10;	0.1	\$160.00	\$16.00
10/27/2016	Robert E. Moore, Jr.	UPDATE FROM J.COWAN RE: CALLS AND EMAILS .10	0.1	\$160.00	\$16.00
10/28/2016	Cody C. Smith	DISCUSSION ON COMPANY STATUS UPDATE FOR CURRENT PERIOD.	0.3	\$130.00	\$39.00
10/28/2016	Jere P. Cowan	CALLS RE: NOTICE AND STATUS UPDATE	0.4	\$61.00	\$24.40
10/28/2016	Jere P. Cowan	FINALIZE STATUS REPORT FOR COURT; NOTE TO R MOORE RE: SAME; EMAILS WITH J. BRYANT AND FROM M. CHRISTENSEN RE: FINAL EDITS AND FINAL REPORT; FORWARD SAME	0.6	\$61.00	\$36.60
10/28/2016	Jere P. Cowan	EMAIL WITH J. BRYANT RE: FINALIZING REPORT AND FORWARDING TO DOL; REVISE/FINALIZE STATUS REPORT AND FORWARD TO DOL FOR COMMENTS	0.4	\$61.00	\$24.40
10/28/2016	Robert E. Moore, Jr.	PARTICIPANT AND EMPLOYER CALLS RE: PLAN TERMINATION QUESTIONS .7	0.7	\$160.00	\$112.00

Monday, November 28, 2016**Page 5 of 6**

RETIREMENT SECURITY PLAN & TRUST - ADMIN

October 2016

Date	Name	Description	Hours	Rate	Total
10/29/2016	Robert E. Moore, Jr.	PULL PLAN DOCUMENTS FOR [REDACTED]; RESPOND TO PARTICIPANT EMAILS RE: PLAN STATUS AND TERMINATION .10; PREPARE EARLY WITHDRAWAL DOCUMENTS CALCULATE AMOUNTS FOR [REDACTED] 1.0; REVIEW BUSINESS VALUATION AND FORWARD SAME TO A.MILLWARD FOR HOW DO YOU TAKE YOUR COFFEE .10	1.4	\$160.00	\$224.00
10/31/2016	Cody C. Smith	REVIEW BUSINESS VALUATION REPORT FROM ASPIRE.	0.4	\$130.00	\$52.00
10/31/2016	Jere P. Cowan	EMAILS FROM R. MOORE RE: BUY OUT DETAILS WITH PARTICIPANTS	0.2	\$61.00	\$12.20
10/31/2016	Jere P. Cowan	RECEIPT RETURNED STATEMENTS; EMAILS FROM R. MOORE TO PARTICIPANTS; RECEIPT FUND ADMIN PAYMENTS; POST SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNTS RE: SAME	1	\$61.00	\$61.00
10/31/2016	Robert E. Moore, Jr.	RESPOND TO A.MILLWARD RE: STATEMENT STUFFER FOR DECEMBER .10	0.1	\$160.00	\$16.00
Total					\$3,888.80

11/2/2016 1:53 PM

BILLY SPAULDING INVOICE FOR OCTOBER 2016
RSPT PLAN

PAGE 2

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
10/14/16	BBS	RSPT1	SEND E MAIL TO J BRYANT ON AUDITORS REP LETTER. READ UPDATED AUDITORS REPORT AND REP LETTER RECEIVED FROM AUDITOR. SEND AUDITOR COMMENTS ON REPORT AND LETTER. PHONE CONFERENCE WITH AUDITOR ON ADDITIONAL QUESTIONS RELATED TO RSPT OPERATIONS. DISCUSSION WITH C SMITH ON PROCEDURE FOR VERYFYING EFAST2 SIGNATURES ON SIGNED F5500. SUBMIT 89 INDIVIDUAL RSPT EMPLOYER F5500'S ON EFAST2.	4.00	120.00	480.00
10/17/16	BBS	RSPT1	READ SIGNED VERSION OF AUDITORS REPORT AND OPINION. PREPARE SUPPLEMENTAL SCHEDULES TO BE ATTACHED TO PLAN F5500 EFAST FILING. SUBMIT PLAN F5500 THRU EFAST2. VERIFY RECEIPT OF PLAN F5500 THRU EFAST2.	2.00	120.00	240.00
				<u>37.20</u>		<u>4,464.00</u>

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.
 1101 Kermit Drive Suite 735
 Nashville, TN 37217-5100

November 1, 2016

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 20453

DATE	DESCRIPTION	HOURS	AMOUNT
Oct-11-16	Emails from and to R. Moore re: audit letter inquiry; review audit letter inquiry letter.	0.20	50.00 BET
TOTAL FEES:		0.20	\$50.00
TOTAL DISBURSEMENTS:			\$0.00
TOTAL FEES & DISBURSEMENTS:			\$50.00
	Previous Balance		\$1,000.01
	Previous Payments		(\$262.50)

PLEASE PAY:	\$787.51
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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

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.
1101 Kermit Drive Suite 735
Nashville, TN 37217-5100

November 1, 2016

Client #: 861

RE: Retirement Security Plan & Trust – Asset Recovery

Invoice #: 20454

DATE	DESCRIPTION	HOURS	AMOUNT
TOTAL FEES:		0.00	\$0.00
TOTAL DISBURSEMENTS:			\$0.00
TOTAL FEES & DISBURSEMENTS:			\$0.00
	Previous Balance		\$3,387.50
	Previous Payments		(\$150.00)

PLEASE PAY:	\$3,237.50
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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

11/2/2016 1:53 PM

BILLY SPAULDING INVOICE FOR OCTOBER 2016
RSPT PLAN

PAGE 1

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
10/3/16	BBS	RSPT1	ANALYSIS OF EMPLOYEE STATUS (EG. TERMINATED, ACTIVE) TO IDENTIFY EMPLOYEES TO BE REPORTED ON TY 2015 F8955. PREPARE F8955'S. PREPARE E MAIL DOCUMENTING PROCEDURE FOR IDENTIFYING EMPLOYEES TO REPORT ON F8955. UPDATE EFAST2 F5500 SCHEDULE H FOR CHANGES TO QES VALUES AFTER 07-14-16. SAVE DRAFT OF SCHEDULE H AND FORWARD TO AUDITOR ALONG WITH COPY OF UPDATED PLAN STATEMENT.	5.00	120.00	600.00
10/4/16	BBS	RSPT1	REVIEW EFAST2 COPY OF F5500 FOR ALL EMPLOYERS AND VERIFY ENTRIES TOO F5500 WORKSHEET PREPARED FROM ASPIRE DATABASE.	6.00	120.00	720.00
10/5/16	BBS	RSPT1	PREPARE SCHEDULE C OF PLAN F5500. PREPARE LIST OF PARTICIPATING ENTITIES ATTACHMENT FOR PLAN F5500. PREPARE DOCUMENTATION FOR QUESTION ON FILING STATUS OF INDIVIDUAL EMPLOYERS F5500 AND DISTRIBUTE.	2.50	120.00	300.00
10/7/16	BBS	RSPT1	REVIEW TY 2015 DOCUMENTATION TO PREPARE FOR CONFERENCE CALL WITH CPA AUDITOR. PARTICIPATE IN CONFERENCE CALL.	2.00	120.00	240.00
10/10/16	BBS	RSPT1	WORK ON ASSEMBLING TY 2015 BACKUP DOCUMENTATION REQUESTED BY CPA AUDITOR. PREPARE FILES OF QES VALUATIONS, FORFEITURES, PARTICIPANT LOANS. DISCUSSIONS ON FILING OF SPECIFIC EMPLOYER F5500 AS WELL AS STATUS OF OVERALL FILING.	5.50	120.00	660.00
10/11/16	BBS	RSPT1	DOWNLOAD TY 2015 CONTRIBUTION AND PLAN EXPENSE DETAIL TO BE USED TO PREPARE DOCUMENTATION REQUESTED BU CPA. PREPARE CONTRIBUTION AND PLAN EXPENSE EXCEL DATABASE FROM WORKSHEET DOWNLOADS. PREPARE BACKUP DOCUMENTATION FOR DISTRIBUTIONS AND PLAN EXPENSES. SEND TO CPA.	6.00	120.00	720.00
10/12/16	BBS	RSPT1	READ DRAFT OF TY 2015 AUDIT REPORT. VERIFY FINANCIAL AMOUNTS IN F5500 AND AUDIT REPORT. TRACE DETAIL ASSET AMOUNTS IN AUDIT REPORT TO ORIGINAL WORKSHEET SCHEDULES. READ NOTES AND VERIFY AMOUNTS. PREPARE E MAIL TO CPA WITH NOTES. PREPARE SCHEDULE THINGS TO BE DONE BEFORE FINAL FILING AND DISTRIBUTE.	3.00	120.00	360.00
10/13/16	BBS	RSPT1	LOGIN TO EFAST2 AND SUBMIT 89 F5500'S FOR SIGNING. READ AND RESPOND TO E MAILS ON SIGNING F5500'S. VERIFY SIGNATURES WERE ADDED ON EFAST2.	1.20	120.00	144.00

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane

Boise, ID 83703

TJ@angstman.com

TAX ID 52-2300434

Receiver Management, Inc.
 Jeanne Bryant
 1101 Kermit Drive, Suite 735
 Nashville, TN 37217

October 31, 2016
 Statement No. 65662

For Professional Services Rendered Through October 31, 2016

8571-001: Retirement Security Plan and Trust

Professional Services			Hours
10/11/2016	TJ		1.8000
10/14/2016	MTC		0.3000
10/17/2016	MTC		0.1000
10/24/2016	MTC		0.7000
10/24/2016	MTC		0.5000
10/24/2016	KCS		0.3000
10/25/2016	MTC		0.5000
10/31/2016	MTC		1.3000
Sub-total Professional Services:			0.00

Expenses			Amount
10/6/2016	FedEx	Delivery Charge AJA	10.48
Sub-total Expenses:			10.48

Time Summary

TJ Angstman	1.8000
Matthew T. Christensen	3.4000
Kenneth Shumard	0.3000

Total hours: 5.5000

Statement Summary

Current Expenses:	<u>10.48</u>
Previous Balance Due:	0.00
Payments Since Last Billing:	0.00

PLEASE PAY THIS AMOUNT 10.48

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON
 3649 N. Lakeharbor Lane
 Boise, ID 83703

TJ@angstman.com

TAX ID 52-2300434

Receiver Management, Inc.
 Jeanne Bryant
 1101 Kermit Drive, Suite 735
 Nashville, TN 37217

October 31, 2016
 Statement No. 65663

For Professional Services Rendered Through October 31, 2016

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

Professional Services

			Hours	Rate	Amount
10/17/2016	MTC	Finalize and file monthly report.	0.4000	235.00	94.00
10/27/2016	MTC	Review and update Sept report.	0.2000	235.00	47.00
Sub-total Professional Services:					141.00

Payments

10/18/2016	Check 16242	70.50
10/18/2016	Check 16242	495.00
10/31/2016	Check 16260	170.34
Sub-total Payments:		735.84

Rate Summary

Matthew T. Christensen	0.6000 hours at \$	235.00 /hr	141.00
Total hours:	0.6000		

ANGSTMAN JOHNSON

Page: 2

Statement Summary

Current Fees and Expenses:	141.00
Previous Balance Due:	616.84
Payments Since Last Billing:	735.84
Required Retainer Per Engagement Letter:	0.00

PLEASE PAY THIS AMOUNT 22.00

RMI EXP RECOVERABLE RSPT

10/1/16 Through 10/31/16

Category Description	10/1/16- 10/31/16	OVERALL TOTAL
5150 FEES LEGAL		
5400-LEGAL FEES	-201.48	-201.48
TOTAL 5150 FEES LEGAL	-201.48	-201.48
5150 FEES OTHER		
5697-OTHER CONTRACT LABOR	-4,464.00	-4,464.00
TOTAL 5150 FEES OTHER	-4,464.00	-4,464.00
5300 EXPENSES		
6205-COPIES	-76.80	-76.80
6210-POSTAGE	-226.44	-226.44
6222-TELEPHONE LONG DISTANCE	-28.60	-28.60
TOTAL 5300 EXPENSES	-331.84	-331.84
OVERALL TOTAL	-4,997.32	-4,997.32