

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

JULIE A. SU, Acting Secretary of Labor, )  
U.S. DEPARTMENT OF LABOR, )  
 )  
Plaintiff, )

v. )

RIVERSEDGE ADVANCED RETIREMENT )  
SOLUTIONS, LLC., a Pennsylvania Company, )  
PAUL PALGUTA, an individual, )

No. 2:24-cv-00104 (MJH)

v. )

MID ATLANTIC TRUST COMPANY dba )  
AMERICAN TRUST CUSTODY, a )  
corporation, SCHWAB RETIREMENT )  
TECHNOLOGIES, INC., a corporation, and )  
CHARLES SCHWAB TRUST BANK, a )  
corporation, solely as Rule 19 defendants, )

v. )

BEAVER COUNTY DEFERRED )  
COMPENSATION PLAN, CHRISTIAN )  
AID MISSION 403(b) PLAN, and )  
LCBC CHURCH 403(b) PLAN, )  
solely as Rule 19 defendants, )

Defendants. )

INDEPENDENT FIDUCIARY’S SECOND NOTICE OF FEE FILING

Receivership Management, Inc. (“RMI”), in its capacity as court-appointed Independent Fiduciary (“Independent Fiduciary”) to the “Mismanaged Plans” and the “Client Plans” as outlined in its Preliminary Injunction entered in this case on February 20, 2024 (ECF # 40), by its counsel, and pursuant to paragraph 6 thereof, hereby submits its Second Notice of Fee Filing and

states as follows:

This filing constitutes RMI's fee filing for the period from March 1, 2024 through March 31, 2024. On February 6, 2024, the Court entered an Order against the RiversEdge Defendants (ECF #30), requiring them to deposit \$238,918 into the Court. The Court then entered a Preliminary Injunction on February 20, 2024 (ECF #40), which authorizes RMI to seek payment of its fees and expenses from the funds the RiversEdge Defendants deposited into the Court. Before making any such payment, RMI must file with the Court, with a copy to the Secretary of Labor, the RiversEdge Defendants, the Rule 19(a) Defendants and all Plans, a Fee Notice, which shall include a detailed invoice itemizing the compensation, fees and expenses to be paid. RMI shall not be required to file, serve, or otherwise deliver its Fee Notices to any person or persons other than the Court, the Secretary, the RiversEdge Defendants, the Rule 19(a) Defendants and all Plans. If within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice or payment by the Court of the compensation, fees, or expenses described therein is filed with the Court, such compensation, fees, and expenses shall be paid by the Court from the amounts the RiversEdge Defendants paid into the Court pursuant to the February 6, 2024 Order (ECF #30). Itemized statements of work and applicable hourly rates for RMI and its service providers are attached as Exhibit 1 hereto and are summarized below. Fees and expenses for the period of March 1, 2024 to March 31, 2024 are as follows:

A.	Receivership Management Inc.	\$ 15,020.57
	\$ 14,964.12 / Contract Labor	
	\$ 56.45 / Other Expenses	
B.	Berry & Tudor PC-Legal	\$ 12,529.00

C.	Strassburger McKenna, Gutnick & Gefsky-Legal	\$	40.50
D.	Lattimore Black Morgan & Cain-Data Work	\$	25,950.00
	Total:	\$	53,540.07

Respectfully submitted,

**RECEIVERSHIP MANAGEMENT, INC., AS  
COURT-APPOINTED INDEPENDENT  
FIDUCIARY OF MISMANAGED PLANS AND  
CLIENT PLANS OF RIVERSEDGE  
ADVANCED RETIREMENT SOLUTIONS  
LLC,**

/s/ Bynum E. Tudor III

Bynum Tudor III (TN Bar 012279)

*Admitted Pro Hac Vice*

Berry & Tudor PC

5123 Virginia Way

Suite B-23

Brentwood, Tennessee 37027

(615) 726-1000

(615) 370-0077 (fax)

*Counsel for Receivership Management, Inc.*

**SUMMARY TIME SHEET- RMI**  
SERVICES PROVIDED FOR RIVERSEDGE  
FOR THE PERIOD 3/1/24 THRU 3/31/24

Receivership Management Inc.		
MAR 2024 FEES	<u>14,964.12</u>	14,964.12
Strassburger McKenna Gutnick & Gefsky		
MAR 2024 FEES	<u>40.50</u>	40.50
Berry & Tudor, PC - Legal		
MAR 2024 FEES	<u>12,529.00</u>	12,529.00
LMBC, PC		
MAR 2024 FEES	<u>25,950.00</u>	25,950.00
<b>TOTAL FEES DUE:</b>	<b>\$</b>	<b>53,483.62</b>
<b>TOTAL EXPENSES DUE:</b>	<b>\$</b>	<b><u>56.45</u></b>
<b>GRAND TOTAL DUE:</b>	<b>\$</b>	<b><u><u>53,540.07</u></u></b>

Receivership Management, Inc.  
510 Hospital Drive, Suite 490  
Madison, TN 37115

Invoice for Professional Services

**RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC**

**March 2024**

3/1/2024	J. David Bennett	DRAFTED AND SENT RMOORE AN EMAIL RELATED TO SCOPE TIMING DIFFERENCES IN DOL REQUEST AND COURT ORDER ON WORK COMPLETED BY MID- ATLANTIC MORNING CALL WITH MS. COLETTI. READ AND RESPONDED TO EMAIL FROM BYM RE: TAXES UPDATE WORK PROGRAM FOR TAX CONSIDERATION CALL WITH RMOORE RE RECEIPT OF PARTIAL TAX RETURNS. READ & MADE NOTES ON ITEMS FROM OUTSIDE REQUEST FOR INFORMATION.	3.4	\$156.00	\$530.40
3/1/2024	Lauren B. Garcia	PREPARE FOR CONF CALL WITH LBMC RE DATA, CONFR CALL, PROCESS EMPLOYER REQUEST FOR PLAN DOCUMENTS, EMAIL TO B. GEORGE	3	\$104.40	\$313.20
3/1/2024	Robert E. Moore, Jr.	CALL WITH D.BENNETT RE: TAX REPORTS .25; REVIEW SCHEDULE C INFORMATION BRIEFLY, EMAIL SAME TO D.BENNETT .10; RESPOND TO EMAIL FROM L.REDLEW RE: PLAN DOCUMENT INFORMATION, CUSTODIAL COMPANY PACIFIC TRANSFER .2; EMAIL TO B. TUDOR RE: SRT TRACKING INFORMATION .2	0.75	\$204.00	\$153.00
3/2/2024	J. David Bennett	FINISHED FORMATTING WORKPAPERS ON RECONCILIATION OF PROFIT & LOSS FROM QUICKBOOKS WITH FEDERAL INCOME TAX RETURNS. ENTERED POPULATION OF SCHEDULE "C" DETAIL FOR TAX YEARS 2022/ 2021/ 2020 IN BOTH REAL DOLLARS AND COMMON SIZE PERCENTAGES FOR A MORE COMPLETE COMPARISON. PERFORMED A RAW COMPARISON TO QUICKBOOKS. 6.3 HR. CALL WITH RMOORE ON PRELIMINARY OBSERVATIONS AND INCREASED COST FOR PALGUTA TO REPLACE SPECIFIC SHARES DIVERTED AND REPLACED AT A LATER DATE. 1.1 HR.	7.4	\$156.00	\$1,154.40
3/2/2024	Robert E. Moore, Jr.	FOLLOW UP CALL WITH D.BENNETT RE: MATC REPORT QUESTIONS .75	0.75	\$204.00	\$153.00

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>				<b>March 2024</b>	
3/3/2024	J. David Bennett	STARTED ACCOUNT INDEX FOR QUICKBOOKS FOR THE GENERAL LEDGER ACCOUNTS. MADE AN INVENTORY OF QUICKBOOKS REPORTS I REQUESTS AGAINST THOSE RECEIVED TO DATE. 3.4 HR. CALL WITH RMOORE ON PRELIMINARY OBSERVATIONS AND INCREASED COST FOR PALGUTA TO REPLACE SPECIFIC SHARES DIVERTED AND REPLACED AT A LATER DATE AND NOTES. 0.7 HR.	4.1	\$156.00	\$639.60
3/3/2024	Robert E. Moore, Jr.	FURTHER RESPONSE TO L.REDLEW AT PACIFIC TRANSFER .2	0.2	\$204.00	\$40.80
3/4/2024	J. David Bennett	CALL WITH RMOORE RE: DOCUMENT PRODUCTION REQUEST AND GO OVER THE EXAMINATION PLAN RE: SPECIFIC FINANCIAL FORENSICS. REVISE EXAMINATION PLAN BASED ON ABOVE CALL WRITE UP NOTE AND CHANGES TO EXAMINATION WORK PLAN.	1.1	\$156.00	\$171.60
3/4/2024	Lauren B. Garcia	DOWNLOAD PDF INVOICES, PROCESS REQUEST FROM EMPLOYERS FOR PLAN RECORDS	0.3	\$104.40	\$31.32
3/4/2024	Robert E. Moore, Jr.	UPDATE FROM K.STUDIO SO RE: SRT TRACKING DECONVERSIONS .2	0.2	\$204.00	\$40.80
3/5/2024	J. David Bennett	RECEIVED INFO THAT LBMC IS READY TO WORK WITH FINANCIAL INFORMATION WITHIN THE SRT SYSTEM AND I RESPONDED WITH QUESTIONS RELATED TO BOTH REPORTS AND INFORMATION TO WORK WITH IN MY ASSIGNMENTS. EMAIL FROM BYM RE: ADDITIONAL FED 1040 SCH "C" PALGUTA	1.8	\$156.00	\$280.80
3/5/2024	Lauren B. Garcia	CONF CALL WITH RE LBMC RE DATA COLLECTION, POST FEE AND EXPENSE ACCRUALS	0.5	\$104.40	\$52.20
3/5/2024	Robert E. Moore, Jr.	UPDATE B.TUDOR RE: CALL WITH WILL SON ON RECORDS PROJECT PROGRESS .2; EMAIL TO B.TUDOR RE: LIMITS OF THE IF APPOINTMENT, ACCOUNTING .2	0.4	\$204.00	\$81.60
3/6/2024	J. David Bennett	SET UP TRANSACTION LISTING BY PLAN NUMBER. RESPONDED TO EMAIL FROM LGARCIA RE: INFORMATION PROCESSING.	2.9	\$156.00	\$452.40
3/6/2024	Lauren B. Garcia	CALL AND EMAIL FROM EMPLOYER, CHECK VOICEMAIL	0.3	\$104.40	\$31.32
3/6/2024	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: UPCOMING STATUS REPORT .5; CALL WITH D.BENNETT RE: UPCOMING STATUS REPORT .10	0.6	\$204.00	\$122.40
3/7/2024	J. David Bennett	SENT BYM AN EMAIL RE: REQUIRED TAX INFORMATION IN VERY SPECIFIC TERMS	0.6	\$156.00	\$93.60

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>				<b>March 2024</b>	
3/7/2024	Jacqui D. Lawson	RESPOND TO VRC EMAILS RE: SCANNING & CATALOG OF PAPER FILES (.40) RESPONSE TO DOL (.20) CALL WITH LGARCIA STATUS UPDATE & FORMS TO BE FILED (.20)	0.8	\$104.40	\$83.52
3/7/2024	Lauren B. Garcia	CONF CALL WITH LBMC AND TREFF FROM WORKEXPRESS RE DATA COLLECTION, CONF CALL WITH LBMC AND D. BENNETT RE DATA NEEDS, DOWNLOAD AND UPLOAD DOCUMENTS REQUEST FROM B. GEORGE FROM RIVERSEDGE SERVER TO KITEWORKS, EMAILS TO LBMC	5.1	\$104.40	\$532.44
3/7/2024	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: OUTSTANDING REQUESTS, REVIEW OF MATC REPORT DETAIL QUESTIONS 1.8; EMAIL TO D.KRESIER RE: REQUEST FOR DISCUSSION ON ASSET RECOVERY .2	2	\$204.00	\$408.00
3/8/2024	J. David Bennett	ADDITIONAL AREAS OF WORK RELATED TO INTERVIEWS FOR RECONCILIATION AND CONTROL ENVIRONMENTS. DEVELOPED EXCEL SHEETS FOR 1040 SCH "C" SIDE BY SIDE COMPARISON REAL & COMMON SIZING BASIS 2017-2022	1.8	\$156.00	\$280.80
3/9/2024	J. David Bennett	STARTED P & L RECONCILIATION WITH FORM 1040 FOR SCOPE PERIOD EXCEPT 2023 WHICH IS UNFILED AND NOT DUE TO MID APRIL 2024. GATHERED TAX FORMS AND COMPANY QUICKBOOKS P & L. FORMATTED WORKING PAPERS AS A REPORT EXHIBIT. POPULATED SPREADSHEET WITH TAX & P & L INFORMATION AS REQUIRED IN THE EXHIBIT FOR RECONCILIATION	4.6	\$156.00	\$717.60
3/10/2024	Robert E. Moore, Jr.	DRAFT AND FORWARD FIRST ACTIVITY REPORT TO B.TUDOR 1.5	1.5	\$204.00	\$306.00
3/11/2024	J. David Bennett	CONTINUED WORK ON MID-ATLANTIC REPORT/ WORKPAPERS	2	\$156.00	\$312.00
3/11/2024	Robert E. Moore, Jr.	CALL WITH D.RESSIER RE: LCBC CHURCH 401K PLAN QUESTIONS, UPDATE RE: THEIR RESEARCH 1.25; FOLLOW UP CALL AND UPDATE B.TUDOR RE: SAME .3; EMAIL TO L.GARCIA AND LBMC REPRESENTATIVES RE; WORK XPRESS DATA ACCESS, CALL SCHEDULED WITH WORK XPRESS REPRESENTATIVES RE: SAME .25; EMAIL COMPLETED DRAFT OF FIRST ACTIVITY REPORT TO COUNSEL AND DOL REPRESENTATIVES .25	2.05	\$204.00	\$418.20

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>				<b>March 2024</b>	
3/12/2024	J. David Bennett	RECEIVED INFORMATION REQUEST ON OPEN WORK AND PENDING ITEMS. WENT THROUGH OPEN WORKPAPERS AND THE EXAMINATION PLAN TO DETERMINE: WORK COMPLETED BUT WITH NO WRITE-UP; WORK CONTEMPLATED BUT NOT STARTED- NOTED REASONS IF APPROXIMATE; WORK AWAITING INFORMATION TO START OR COMPLETED.	1.4	\$156.00	\$218.40
3/12/2024	Robert E. Moore, Jr.	CONFERENCE CALL WITH DOL REPRESENTATIVES RE: ACCOUNTING .6; UPDATE CALL WITH D.BENNETT RE: ACCOUNTING REVIEW .5; REVIEW AND RESPOND TO B.TUDOR RE: DRAFT OUTLINE OF RMI REQUESTS TO DATE AND STATUS AND RESPONSES TO COUNSEL COMER'S RESPONSES .2; EMAIL TO D.BENNETT RE: SAME .10	1.4	\$204.00	\$285.60
3/13/2024	J. David Bennett	PHONE CALL WITH RMOORE ON REQUESTS RECEIVED FOR INFORMATION UPDATES. CONTINUED DATA INPUT FROM FINANCIAL RECORDS	3	\$156.00	\$468.00
3/13/2024	Robert E. Moore, Jr.	CALLS WITH D.BENNETT RE: UPDATED INFORMATION FROM DOL RE: AUDIT REVIEW, QUESTIONS RE: SAME .7; RESPOND TO B.GEORGE RE: FILE REQUEST .10; EMAIL TO B.TUDOR AND D.BENNETT RE: INFORMATION REQUESTS FROM SCHWAB RT RE: PROTOCOL ON ACCOUNT SET UP .10; EMAILS ON EMAILS AND CALLS FROM MOSAIC PACIFIC INVESTMENT ADVISORS RE: Q4 ADVISORS FEES OWED TO THEM, OTHERS, FEES ALREADY DEDUCTED FROM PLANS, FEES TAKEN BY COURT TO FUND IF, RESPOND TO SAME .25	1.15	\$204.00	\$234.60
3/14/2024	J. David Bennett	DEVELOPED A EXAMINATION PLAN APPROACH RELATED TO CASH RECEIPTS AND DISBURSEMENTS AS RMI HAS STILL BEEN UNABLE TO SECURE DETAILED DEPOSIT AND WITHDRAWAL INFORMATION FROM PNC BANK. STEPS IN THIS APPROACH CENTERED AROUND STRIPPING DEFACTO CASH JOURNAL FROM THE QUICKBOOKS GENERAL LEDGER. FORMATTING WORKPAPERS TO RECEIVE THE BASE INFORMATION AND TO SORT SAID INFORMATION BY VARIOUS CELL VALUES OF INTEREST. ENTERED TEST INFORMATION TO TEST FORMATTING AND PRESENTATION. 4.6 HR. CALL WITH RMOORE RE: CASHFLOW RELATED TO FEE INCOME AND RELATED EMAIL. 0.5 HR.	5.1	\$156.00	\$795.60

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RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC			March 2024		
3/14/2024	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: DOL CALL ACCOUNTING ISSUES 1.0; UPDATE FROM D.BENNETT RE: INFORMATION REVIEW .3; ADDITIONAL EMAILS TO B.TUDOR RE: MOSAIC PACIFIC INVESTMENT ADVISORS .2	1.5	\$204.00	\$306.00
3/15/2024	J. David Bennett	DEVELOPED FORMATTING PRESENTATION CASH JOURNAL INFORMATION SHOWING VARIOUS SORTS OF THE DATE POINTS DEVELOPED FROM THE DEFACTO CASH JOURNAL. ENTERED TEST MONTH DATA POINTS FOR RIVERSEDGE (NOT JUST THE 17 TARGET PLANS) RECEIVED AND READ AN EMAIL FROM RMOORE RE: RIVERSEDGE TAKING FEES TO PAY THE ADVISOR.	2.2	\$156.00	\$343.20
3/15/2024	Robert E. Moore, Jr.	FOLLOW UP CALL FROM D.BENNETT RE: MATC WORK .3; REVISIONS OF FIRST ACTIVITY REPORT TO B.TUDOR .2; EMAIL UPDATE D.BENNETT ON MOSAIC PACIFIC INVESTMENT ADVISORS ALLEGATION .2; EMAIL TO B.TUDOR RE: RIVERSEDGE RECORDS MATTERS .10	0.8	\$204.00	\$163.20
3/16/2024	J. David Bennett	STARTED INPUT OF DATE POINTS FROM THE DEFACTO CASH JOURNAL I DEVELOPED.	1.8	\$156.00	\$280.80
3/18/2024	J. David Bennett	CALL TO RMOORE FOR PROGRESS UPDATE AND READ DETAILS OF AN EMAIL HE FORWARDED TO ME FROM A SAMPLE MEMBER FOR CONSIDERATION.	0.7	\$156.00	\$109.20
3/18/2024	Lauren B. Garcia	EMAIL FROM B. GEORGE RE DOC REQUEST, EMAILS TO LBMC, EMAIL FROM B TUDOR, EMAIL FROM S. REISS AND M. COLETTI, DOWNLOAD ATTACHED DOCUMENTS TO SERVER, POST FEE AND EXPENSE ACCRUAL, DOWNLOAD AND UPLOAD REQUESTED DOC TO B. GEORGE	1.4	\$104.40	\$146.16
3/18/2024	Robert E. Moore, Jr.	CALL TO RESPOND TO QUESTIONS FROM D.BENNETT ON ACCOUNTING .10; RESPOND TO EMAIL FROM TOM NISHI RE: INVESTIGATION QUESTIONS .2; RESPOND TO PARTICIPANT RE: HOW TO MAKE LOAN REPAYMENTS, ACCOUNT FREEZE QUESTIONS .2; EMAIL TO B.TUDOR RE: COSTS TO SCAN ALL HARD COPY DOCUMENTS (THE 34 BOXES) .2; EMAILS FROM AND TO B.TUDOR AND D.BENNETT RE: SCHWAB RIVERSEDGE CONFIDENTIAL LICENSING AGREEMENT .10; EMAIL TO JUSTIN TOMEVI RE: LCBC CHURCH AND PRELIMINARY INJUNCTION .10	0.9	\$204.00	\$183.60

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>				<b>March 2024</b>	
3/19/2024	J. David Bennett	WORKED ON GENERAL LEDGER INDEX FOR 2022 THEN CONTINUED TO STRIP INFO FROM THE 2022 GENERAL LEDGER FOR DETAIL ANALYSIS TO RECONCILE TO THE BANK STM FOR MATERIAL MATCHING.	3.6	\$156.00	\$561.60
3/19/2024	Lauren B. Garcia	PROCESS REQUEST FROM EMPLOYERS FOR PLAN RECORDS, CONF CALL WITH LBMC RE DATA COLLECTION, CONF WITH R.MOORE RE EMPLOYER DOC REQUEST, GATHER REQUESTED DOCUMENTATION AND UPLOAD TO DOL, INSPECT DATA SET PROVIDED BY LBMC	3.2	\$104.40	\$334.08
3/19/2024	Robert E. Moore, Jr.	UPDATE ON COURT MATTERS FROM B.TUDOR .25; ADDITIONAL EMAILS Re: LCBC CHURCH WITH JUSTIN TOMEVI, B.TUDOR, .10; FORWARD LBMC WEEKLY UPDATE TO J.LAWSON AND L.GARCIA .10; EMAILS TO D.ELLSWORTH AT LBMC RE: WORK EXPRESS ACCESS .10	0.55	\$204.00	\$112.20
3/20/2024	Lauren B. Garcia	EMAILS RE WORKXPRESS DATA COLLECTION	0.1	\$104.40	\$10.44
3/20/2024	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL FROM B.TUDOR RE: SUBPOENA FOR INFORMATION .10	0.1	\$204.00	\$20.40
3/21/2024	J. David Bennett	2022 GENERAL LEDGER ACCOUNT INDEX BUILD-OUT. 1.2 HR. CAPITAL ACCOUNT WORK FOR 2022. READ EMAIL FROM BYM CALLED RMOORE ON DOL REQUEST/ FOCUS. 3.2 HR.	4.4	\$156.00	\$686.40
3/21/2024	Lauren B. Garcia	DOWNLOAD DOCUMENTS AND SHARE WITH D. BENNETT, EMAILS	0.6	\$104.40	\$62.64
3/21/2024	Robert E. Moore, Jr.	UPDATE FROM D.BENNETT RE: QUESTIONS ON TRADING TRANSACTIONS .6; EMAIL TO B.TUDOR RE: WORK XPRESS FOLLOW UP .2; FORWARD TO D.BENNETT SUMMARY OF DOL CALL OF 3/20/2024 .2; UPDATE FROM B.TUDOR RE: DOL REQUESTS FOR DATES OF COMPLETION .2	1.2	\$204.00	\$244.80
3/22/2024	J. David Bennett	READ EMAIL FROM BYM CALLED RMOORE THEN BYM ALSO	0.6	\$156.00	\$93.60
3/22/2024	Lauren B. Garcia	CALL FROM EMPLOYER RE MIGRATION PROCESS, EMAIL FROM S. REISS ATTACHING CUSTODY AGREEMENTS, DOWNLOAD TO SERVER	0.3	\$104.40	\$31.32

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>				<b>March 2024</b>	
3/22/2024	Robert E. Moore, Jr.	CALL FROM D.BENNETT RE: FOLLOW UP ON TRADING TRANSACTIONS .10; CALL WITH B.TUDOR RE: FRAMING OF MATC REPORT, TRANSACTIONAL/MARKET LOSSES, VCFP ALTERNATIVES 2.5; EMAIL FORWARDING FULL MATC REPORT .1; DISCUSSION OF MATC REPORT ACCOUNTING, VERIFICATION OF DIVIDENDS AND CAPITAL GAINS .3; FOLLOW UP EMAIL TO B.TUDOR RE: MATC REPORT .2	3.2	\$204.00	\$652.80
3/25/2024	J. David Bennett	CALLS COLETTI AND EMAILS AND CALL WITH ROB MOORE WRITING OUT QUESTIONS SENDING HER AN EMAIL	2.1	\$156.00	\$327.60
3/25/2024	Robert E. Moore, Jr.	CALL FROM D.BENNETT RE: ABILITY TO VERIFY CERTAIN INFORMATION .8; EMAIL TO B.TUDOR RE: TARGET DATE .2; REVIEW AND APPROVE DRAFT EMAIL TO MATC COUNSEL .2	1.2	\$204.00	\$244.80
3/26/2024	J. David Bennett	SENT ROB AN EMAIL WITH THE ADDITIONAL RECONS HE REQUESTED FOR HIS WORK	0.2	\$156.00	\$31.20
3/26/2024	Lauren B. Garcia	CONF WITH LBMC RE DATA COLLECTION, EMAILS	0.9	\$104.40	\$93.96
3/26/2024	Robert E. Moore, Jr.	FORWARD EMAIL TO B.TUDOR RE: CONTINUING ISSUES WITH WORK XPRESS ACCESS .10	0.1	\$204.00	\$20.40
3/27/2024	Robert E. Moore, Jr.	CALL FROM D.BENNETT RE: REPORT COMPLETION TIMELINE .7; UPDATE B.TUDOR RE: SAME .5; FORWARD LBMC STATUS UPDATE TO B.TUDOR .10	1.3	\$204.00	\$265.20
3/28/2024	Lauren B. Garcia	PROCESS REQUEST FROM EMPLOYERS FOR PLAN RECORDS	0.3	\$104.40	\$31.32
3/29/2024	Robert E. Moore, Jr.	CALL WITH D.BENNETT RE: ACCOUNTING REVIEW AND DIFFICULTIES .8; EMAIL TO D.BENNETT RE: RIVERSEDGE PARTICIPANT RECORDS .2	1	\$204.00	\$204.00
<b>Total</b>					<b>\$14,964.12</b>

Thursday, April 25, 2024

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ATTORNEYS AT LAW SINCE 1919

Receivership Management, Inc.  
 Robert Moore  
 540 Hospital Dr.  
 Ste 490  
 Madison, TN 37115-5049

Matter ID: 19197-00001  
 Bill No: 133269  
 Billed Through: 3/31/2024  
 Bill Date: 4/4/2024

**Matter Name: Su v. RiversEdge et al. - Local Counsel**

PAYMENT HISTORY

Outstanding Accounts Receivable as of 03/14/2024	\$1,261.50
Payments received through 04/04/2024	0.00
<b>PREVIOUS BALANCE</b>	<b>\$1,261.50</b>

RETAINER INFORMATION

Retainer as of 4/4/2024	\$0.00
Retainer Received/Applied Through 04/04/2024	\$0.00
<b>RETAINER BALANCE</b>	<b>\$0.00</b>

FOR PROFESSIONAL SERVICES RENDERED

Date	Prof		Hours	Rate	Amount
03/14/2024	ELL	Reviewed First Activity Report for local rule compliance; Email exchange with B. Tudor re same	0.10	405.00	40.50
<b>Fee Subtotal</b>					<b>\$40.50</b>

RATE SUMMARY

Professionals Name	Hours	Rate	Total
ELL - Erica L. Laughlin	0.10	\$405.00	40.50
<b>Total Hours</b>	<b>0.10</b>		<b>\$40.50</b>

Accounts Receivable Information	
0 - 30 Days	\$1,261.50
31 - 60 Days	\$0.00
61 - 90 Days	\$0.00
91 - 120 Days	\$0.00
Over 121 Days	\$0.00
Accrued Interest Included Above:	\$0.00

CURRENT FEES:	\$40.50
CURRENT EXPENSES:	\$0.00
<b>CURRENT AMOUNT DUE:</b>	<b>\$40.50</b>
PREVIOUS BALANCE:	\$1,261.50
RETAINER APPLICATION:	\$0.00
RETAINER REPLENISHMENT:	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,302.00</b>

**Please remit with payment**

Receivership Management, Inc.  
Robert Moore  
540 Hospital Dr.  
Ste 490  
Madison, TN 37115-5049

**Matter ID: 19197-00001**

Statement Date: 4/4/2024	<b>Amount Due Now</b> <b>\$1,302.00</b>
Statement No: 133269	
Billed Through: 3/31/2024	

*Payment due upon receipt*

**Matter Name: Su v. RiversEdge et al. - Local Counsel**

Strassburger McKenna Gutnick & Gefsky  
Four Gateway Center, 22nd Floor  
444 Liberty Avenue  
Pittsburgh, PA 15222

(412) 281-5423

- Payment Type     Online at <https://secure.lawpay.com/pages/smgglaw/operating>  
 Check/Money Order  
 Credit Card\*  
(complete form below)

**Amount Enclosed: \$** \_\_\_\_\_

**Please let us know if your contact information has changed.**

New Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
New Phone \_\_\_\_\_  
New Email \_\_\_\_\_

\* Visa  MasterCard  Discover  American Express

Card Number \_\_\_\_\_  
Expiration Date \_\_\_\_\_  
Security Code \_\_\_\_\_  
Card Holder Name \_\_\_\_\_  
  
Signature \_\_\_\_\_



**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

Mr. Rob Moore  
c/o Receivership Management, Inc.  
510 Hospital Drive, Suite 490  
Madison, TN 37115-5049

April 4, 2024

Client #: 1068

RE: RiversEdge Advanced Retirement Solutions, LLC

Invoice #: 22454

DATE	DESCRIPTION	HOURS	AMOUNT	
Mar-1-24	Emails to and from [redacted] re: [redacted]; emails from M. Comber and to R. Moore re: Mr. Palguta's Schedule C, Forms 1040 (2020-23); review Schedules C; emails from L. Garcia and to M. Comber re: second request contact information for Workxpress; emails from D. Bennett and to M. Comber re: additional tax return request; emails from R. Moore and to Rule 19(a) Defendants' counsel re: request to produce signed deconversion applications to RMI.	1.70	578.00	BET
Mar-4-24	Emails from E. Reiss and to R. Moore re: Schwab's agreement to produce signed plan sponsor deconversion authorizations; emails from K. Studioso and R. Moore re: same.	0.20	68.00	BET
Mar-5-24	Telephone conference with [redacted] re: [redacted]; email to R. Moore re: same; emails from ECF and to R. Moore re: inability to download hearing transcript; email from A. Luby re: copy of transcript; review same; email to R. Moore re: comments on transcript.	2.40	816.00	BET
Mar-5-24	Emails from R. Moore re: minutes from LBMC call earlier today and re: contact with D. Kreiser (LCB Church); emails from M. Comber re: Wordxpress contacts and 2017-2019 Schedules C; emails to L. Garcia and D. Bennett re: same.	0.30	102.00	BET

Invoice 22454

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April 4, 2024

Mar-7-24	Emails from [redacted] and to R. Moore re: [redacted]; emails from L. Garcia and B. George re: DOL's file production requests; email from W. Bennett re: tax returns.	0.30	102.00	BET
Mar-8-24	Emails from D. Bennett and to M. Comber and J. Blumenfeld re: interview requests; emails from J. Strawn and to R. Moore re: status inquiry on accounting.	0.40	136.00	BET
Mar-11-24	Emails from and to R. Moore re: draft IF's First Activity Report; review and comment on same; attend Teams meeting with DOL counsel and R. Moore; telephone conference with R. Moore re: draft IF's First Activity Report; revise same; emails from ECF and to and from R. Moore and A. Luby re: transcripts of last 2 hearings; review PACER docket re: possible 3/13/24 hearing; telephone conference with Court Clerk re: same.	4.50	1,530.00	BET
Mar-11-24	Emails from ECF and to R. Moore re: DOL's First Amended Complaint; review same.	0.25	85.00	BET
Mar-12-24	Email to E. Laughlin re: draft IF's First Activity Report; emails from U. Rengachary and R. Moore re: Mr. Palguta's notice to insurers.	0.10	34.00	BET
Mar-12-24	Review prior requests made to RiversEdge and confirm whether complete answers were or were not received; emails to and from R. Moore re: same; email to M. Comber re: same; emails to R. Moore re: two questions previously posed by M. Comber re: computer access; email to M. Comber re: IRS Form 4605; emails from B. George and to R. Moore re: password-protected files on Egnyte.	4.75	1,615.00	BET
Mar-13-24	Emails from D. Misour and to R. Moore re: initial response to summary of requests; emails from B. George and R. Moore re: ERISA bond; emails from and to S. Reiss and to R. Moore and D. Bennett re: Schwab deconversion data and interview request; emails from and to R. Moore and M. Comber re: responses to summary of requests and vendor payment demand.	0.50	170.00	BET

Invoice 22454

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April 4, 2024

Date	Description	Hours	Rate	Category
Mar-14-24	Telephone conference with R. Moore re: outstanding issues with RiversEdge's responses; prepare email to M. Comber re: same; email from E. Laughlin re: First Activity Report; revise same.	1.80	612.00	BET
Mar-15-24	Emails from and to R. Moore re: additional revisions to First Activity report; emails from ECF re: notice of appearance of counsel for 3 non-ERISA plan Rule 19(a) defendants; email to S. Reiss to request copies of Schwab entities' service contracts; emails to and from W. Delaney to request copies of MATC entities' contracts.	1.75	595.00	BET
Mar-15-24	Emails to and from M. Comber and A. Luby re: unresolved document and information requests; file First Activity Report via ECF; email to R. Moore re: same.	0.75	255.00	BET
Mar-15-24	Emails to and from M. Comber re: RiversEdge fee sheets (2017-2023).	0.10	34.00	BET
Mar-18-24	Emails from ECF re: notice of appearance filed; email to E. Laughlin re: status of case; email from R. Moore re: bid for scanning services; emails from L. Garcia and S. Reiss re: deconversion file upload request; email to R. Moore re: same; emails from and to A. Luby re: assistance with PNC Bank checks, remote staff computers, and full access to Egnyte and WorkXpress; email from L. Garcia re: file sharing with DOL; emails to and from D. Misour re: zip file passwords; emails from S. Reiss and to and from R. Moore re: RiversEdge/Schwab contracts; telephone conference with R. Moore re: status update.	1.20	408.00	BET
Mar-19-24	Emails from ECF re: waivers of service of process for 3 non-ERISA plan Rule 19(a) defendants; emails from and to L. Garcia and B. George re: password protected zip files; telephone conference with R. Moore re: professional liability insurance policy as possible recovery source; emails to and from M. Comber re: password protected zip files and status of IRS Form 4506 for 2017-2023 tax returns; emails from and to R. Moore re: Workxpress lockout; emails from W. Son and D. Ellsworth re: same; email from M. Comber re: Palguta's personal tax returns.	1.10	374.00	BET



Invoice 22454

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April 4, 2024

Mar-19-24	Telephone conferences with R. Moore and [redacted] re: [redacted]; emails to and from R. Moore and [redacted] re: same.	0.60	204.00	BET
Mar-20-24	Email to R. Moore and A. Luby re: personal tax return production issues; emails from A. Luby re: copies of hearing transcripts, PNC Bank subpoena and call with DOL; emails to and from R. Moore re: same; review transcripts; emails from and to L. Garcia and M. Comber re: corrupted PNC Bank statement file; emails to and from M. Comber re: contact information for Mrs. Palguta's attorney; emails from and to U. Rengachary re: call on status of accounting; email to P. DiLucente re: Form 4506 for Mrs. Palguta; emails from and to D. Misour re: copies of 2017-2022 personal tax returns; email to R. Moore re: same; telephone call with R. Moore in preparation for DOL call; conference call with A. Luby and U. Rengachary re: status update on accounting; emails to A. Luby re: Workxpress contact information, PNC Bank subpoena and scope of accounting; telephone conference with R. Moore re: DOL call.	5.25	1,785.00	BET
Mar-21-24	Emails from and to R. Moore re: Workxpress payment and call with A. Luby and U. Rengachary; emails from and to L. Garcia and to D. Misour re: access to personal tax returns; email from A. Luby re: demand upon Workxpress; emails from and to R. Moore re: scope of accounting; emails from and to D. Bennett re: personal tax returns.	1.10	374.00	BET
Mar-22-24	Email to R. Moore re: scope of accounting; telephone conference with D. Bennett re: possible overfunded plans; emails from S. Riess and L. Garcia re: custodial agreements with Schwab; emails to and from A. Luby and U. Rengachary re: target date for completion of accounting; emails from and to R. Moore re: MATC report; review and comment on same; email from J. Strawn re: draft PNC Bank subpoena.	3.30	1,122.00	BET
Mar-25-24	Emails to and telephone conference with R. Moore re: A. Luby's suggestion to use MATC report methodology for accounting and re: further	3.40	1,156.00	BET

Invoice 22454

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April 4, 2024

comments on MATC report; emails to and from R. Moore re: draft response to A. Luby on scope of accounting; email to A. Luby re: same.

Mar-25-24	Emails to and from R. Moore re: email to MATC counsel on draft mismanaged plan asset shortfall report.	0.40	136.00	BET
Mar-26-24	Email to W. Delany re: questions on draft MATC report; emails from and to R. Moore re: Workxpress fee.	0.10	34.00	BET
Mar-27-24	Email from D. Bennett re: inability to confirm timing and amount of dividends; email from R. Moore re: Egnyte access issues; email from W. Delany; telephone conference with R. Moore re: MATC's response to questions on draft MATC report.	0.30	102.00	BET
Mar-28-24	Emails to and from J. Strawn re: call next week; telephone conference with R. Moore re: same.	0.10	34.00	BET
Mar-29-24	Telephone conference with D. Bennett re: Palguta tax returns; emails from and to R. Moore and D. Bennett re: LCBC Church calculation of plan losses.	0.20	68.00	BET

**TOTAL FEES:** 26.70 \$12,529.00

**TOTAL DISBURSEMENTS:** \$0.00

**TOTAL FEES & DISBURSEMENTS:** \$12,529.00

Previous Balance \$10,083.00

Previous Payments \$0.00

<b>PLEASE PAY:</b>	<b>\$22,612.00</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



**LBMC, PC**

201 Franklin Road | Brentwood, TN 37027  
615-377-4600 | LBMC.com

Receivership Management Inc  
Attn: Lauren Garcia  
510 Hospital Drive  
Ste 490  
Madison, TN 37115

<b>Invoice</b>	<b>40917</b>
<b>Invoice Date</b>	04/11/2024
<b>Client No.</b>	2000184

Billing for professional services rendered in connection with Rivers Edge Data and Analytics.

**MARCH 2024** - 86.5 total hours @ \$300 per hour

\*\*Please see attached supporting detail

<b>Total Due (USD)</b>	<b>\$</b>	<b>25,950.00</b>
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***Due Upon Receipt (unless otherwise stated in engagement letter)***

**Remittance Information:** Please note invoice number on check. For ACH and Wire payments, email remittance information to [ACHpmt@lbmc.com](mailto:ACHpmt@lbmc.com).

**Mail checks to:**

LBMC, PC  
PO Box 1869  
Brentwood, TN 37024-1869

**Online payments** can be made at [WWW.LBMCpay.com](http://WWW.LBMCpay.com)

**ACH and Domestic Wire Instructions**

Account Name: LBMC, PC  
Account Number: 86815354  
ABA #: 084307033  
FirstBank  
27 South Broad Street  
Lexington, TN 38351

## Invoice for Professional Services

**March 2024**

<b>LBMC, PC</b>			<b>March 2024</b>		
3/4/2024 - 3/8/2024	Dan Ellsworth	<p>MICROSOFT PURVIEW SETUP AND CONFIGURATION:</p> <ul style="list-style-type: none"> <li>•AZURE SETUP COMPLETION: ESTABLISHED THE AZURE ENVIRONMENT SUCCESSFULLY.</li> <li>•DATA PIPELINE CONSTRUCTION: DEVELOPED A DATA FACTORY PIPELINE IN AZURE FOR FILE TRANSFER OPERATIONS FROM SCHWAB RT.</li> <li>•SQL DATABASE IMPLEMENTATION: PROVISIONED A SQL DATABASE IN THE AZURE CLOUD.</li> <li>•DATABASE POPULATION: MIGRATED DATA FROM THE ACCESS DATABASE INTO THE AZURE SQL DATABASE FOR ALL PLANS.</li> </ul> <p>SQL DATABASE LOAD AND POWER BI / EXCEL FORENSIC ANALYSIS:</p> <ul style="list-style-type: none"> <li>•DATA INTEGRATION: SUCCESSFULLY INTEGRATED ALL PLAN DATA FROM SCHWAB RT INTO THE SQL DATABASE.</li> <li>•SCHEMA DEVELOPMENT:               <ul style="list-style-type: none"> <li>• ALL_PLANS SCHEMA: CONSOLIDATED ALL SCHWAB RT DATA TO PROVIDE A COMPREHENSIVE HISTORICAL VIEW.</li> <li>• 17_PLANS SCHEMA: FOCUSED ON THE PLANS CURRENTLY UNDER SCRUTINY TO PROVIDE A DETAILED HISTORICAL CONTEXT.</li> </ul> </li> <li>•POWER BI / EXCEL DEVELOPMENT: MET WITH MR. BENNETT TO GATHER REQUIREMENTS FOR INITIAL FORENSIC ANALYSIS.</li> </ul> <p>WORK XPRESS DATA ACQUISITION</p> <ul style="list-style-type: none"> <li>•WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND.</li> <li>•SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT.</li> </ul>	21	\$300.00	\$6300.00
3/4/2024 - 3/8/2024	Philip Walker	<p>BACKUP SOLUTIONS AND DATA ACQUISITION:</p> <ul style="list-style-type: none"> <li>•DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE.</li> <li>•FILE TRANSFER PROTOCOLS:               <ul style="list-style-type: none"> <li>• VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY.</li> </ul> </li> <li>• BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.</li> </ul>	5	\$300.00	\$1500.00

Tuesday, April 9, 2024

Page 2 of 4

LBMC, PC			March 2024		
3/11/2024 - 3/15/2024	Dan Ellsworth	<p>MICROSOFT PURVIEW SETUP AND CONFIGURATION:</p> <ul style="list-style-type: none"> <li>•AZURE SETUP COMPLETION: ESTABLISHED THE AZURE ENVIRONMENT SUCCESSFULLY.</li> <li>•DATA PIPELINE CONSTRUCTION: DEVELOPED A DATA FACTORY PIPELINE IN AZURE FOR FILE TRANSFER OPERATIONS FROM SCHWAB RT.</li> <li>•SQL DATABASE IMPLEMENTATION: PROVISIONED A SQL DATABASE IN THE AZURE CLOUD.</li> <li>•DATABASE POPULATION: MIGRATED DATA FROM THE ACCESS DATABASE INTO THE AZURE SQL DATABASE FOR ALL PLANS.</li> </ul> <p>SQL DATABASE LOAD AND POWER BI / EXCEL FORENSIC ANALYSIS:</p> <ul style="list-style-type: none"> <li>•DATA INTEGRATION: SUCCESSFULLY INTEGRATED ALL PLAN DATA FROM SCHWAB RT INTO THE SQL DATABASE.</li> <li>•SCHEMA DEVELOPMENT:</li> <li>• ALL_PLANS SCHEMA: CONSOLIDATED ALL SCHWAB RT DATA TO PROVIDE A COMPREHENSIVE HISTORICAL VIEW.</li> <li>• 17_PLANS SCHEMA: FOCUSED ON THE PLANS CURRENTLY UNDER SCRUTINY TO PROVIDE A DETAILED HISTORICAL CONTEXT.</li> <li>•POWER BI / EXCEL DEVELOPMENT:DEVELOPED POWER BI REPORT FOR MR. BENNETT’S FORENSIC ANALYSIS.</li> </ul> <p>WORK XPRESS DATA ACQUISITION</p> <ul style="list-style-type: none"> <li>•WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND.</li> <li>•SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT.</li> <li>•DATA ACQUISITION MEETINGS: MET WITH TREFF AND WORK XPRESS TEAM TO ACQUIRE ALL AVAILABLE PLATFORM DATA</li> </ul>	16	\$300.00	\$4800.00
3/11/2024 - 3/15/2024	Philip Walker	<p>BACKUP SOLUTIONS AND DATA ACQUISITION:</p> <ul style="list-style-type: none"> <li>•DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL’S LAPTOP USING EGNYTE.</li> <li>•FILE TRANSFER PROTOCOLS:</li> <li>• VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY.</li> <li>• BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS</li> </ul>	3	\$300.00	\$900.00

Tuesday, April 9, 2024

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LBMC, PC			March 2024		
3/18/2024 - 3/22/2024	Dan Ellsworth	<p>MICROSOFT PURVIEW SETUP AND CONFIGURATION:</p> <ul style="list-style-type: none"> <li>•AZURE SETUP COMPLETION: ESTABLISHED THE AZURE ENVIRONMENT SUCCESSFULLY.</li> <li>•DATA PIPELINE CONSTRUCTION:DEVELOPED A DATA FACTORY PIPELINE IN AZURE FOR FILE TRANSFER OPERATIONS FROM SCHWAB RT.</li> <li>•SQL DATABASE IMPLEMENTATION:PROVISIONED A SQL DATABASE IN THE AZURE CLOUD.</li> <li>•DATABASE POPULATION: MIGRATED DATA FROM THE ACCESS DATABASE INTO THE AZURE SQL DATABASE FOR ALL PLANS.</li> </ul> <p>SQL DATABASE LOAD AND POWER BI / EXCEL FORENSIC ANALYSIS:</p> <ul style="list-style-type: none"> <li>•DATA INTEGRATION: SUCCESSFULLY INTEGRATED ALL PLAN DATA FROM SCHWAB RT INTO THE SQL DATABASE.</li> <li>•SCHEMA DEVELOPMENT:</li> <li>• ALL_PLANS SCHEMA: CONSOLIDATED ALL SCHWAB RT DATA TO PROVIDE A COMPREHENSIVE HISTORICAL VIEW.</li> <li>• 17_PLANS SCHEMA: FOCUSED ON THE PLANS CURRENTLY UNDER SCRUTINY TO PROVIDE A DETAILED HISTORICAL CONTEXT.</li> <li>•POWER BI / EXCEL DEVELOPMENT:DEVELOPING POWER BI REPORT AND EXCEL EXTRACTS FOR MR. BENNETT'S FORENSIC ANALYSIS.</li> </ul> <p>WORK XPRESS DATA ACQUISITION</p> <ul style="list-style-type: none"> <li>•WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND.</li> <li>•SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT.</li> <li>•DATA ACQUISITION MEETINGS: MET WITH TREFF AND WORK XPRESS TEAM TO ACQUIRE ALL AVAILABLE PLATFORM DATA</li> </ul>	13	\$300.00	\$3900.00
3/18/2024 - 3/22/2024	Philip Walker	<p>BACKUP SOLUTIONS AND DATA ACQUISITION:</p> <ul style="list-style-type: none"> <li>•DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE.</li> <li>•FILE TRANSFER PROTOCOLS:</li> <li>• VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY.</li> <li>• BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS</li> </ul>	11	\$300.00	\$3300.00

Tuesday, April 9, 2024

Page 4 of 4

LBMC, PC			March 2024		
3/25/2024 - 3/29/2024	Dan Ellsworth	<p>MICROSOFT PURVIEW SETUP AND CONFIGURATION:</p> <ul style="list-style-type: none"> <li>•AZURE SETUP COMPLETION: ESTABLISHED THE AZURE ENVIRONMENT SUCCESSFULLY.</li> <li>•DATA PIPELINE CONSTRUCTION:DEVELOPED A DATA FACTORY PIPELINE IN AZURE FOR FILE TRANSFER OPERATIONS FROM SCHWAB RT.</li> <li>•SQL DATABASE IMPLEMENTATION:PROVISIONED A SQL DATABASE IN THE AZURE CLOUD.</li> <li>•DATABASE POPULATION: MIGRATED DATA FROM THE ACCESS DATABASE INTO THE AZURE SQL DATABASE FOR ALL PLANS.</li> </ul> <p>SQL DATABASE LOAD AND POWER BI / EXCEL FORENSIC ANALYSIS:</p> <ul style="list-style-type: none"> <li>•DATA INTEGRATION: SUCCESSFULLY INTEGRATED ALL PLAN DATA FROM SCHWAB RT INTO THE SQL DATABASE.</li> <li>•SCHEMA DEVELOPMENT:</li> <li>• ALL_PLANS SCHEMA: CONSOLIDATED ALL SCHWAB RT DATA TO PROVIDE A COMPREHENSIVE HISTORICAL VIEW.</li> <li>• 17_PLANS SCHEMA: FOCUSED ON THE PLANS CURRENTLY UNDER SCRUTINY TO PROVIDE A DETAILED HISTORICAL CONTEXT.</li> <li>•POWER BI / EXCEL DEVELOPMENT:DEVELOPING POWER BI REPORT AND EXCEL EXTRACTS FOR MR. BENNETT’S FORENSIC ANALYSIS.</li> </ul> <p>WORK XPRESS DATA ACQUISITION</p> <ul style="list-style-type: none"> <li>•WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND.</li> <li>•SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT.</li> <li>•DATA ACQUISITION MEETINGS: MET WITH TREFF AND WORK XPRESS TEAM TO ACQUIRE ALL AVAILABLE PLATFORM DATA</li> </ul>	6	\$300.00	\$1800.00
3/25/2024 - 3/29/2024	Philip Walker	<p>BACKUP SOLUTIONS AND DATA ACQUISITION:</p> <ul style="list-style-type: none"> <li>•DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL’S LAPTOP USING EGNYTE.</li> <li>•FILE TRANSFER PROTOCOLS:</li> <li>• VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY.</li> <li>• BLOB STORAGE INTEGRATION:ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.</li> </ul>	11.5	\$300,00	\$3450.00
<b>March 2024 Total Invoice</b>					<b>\$25,950</b>

## RMI EXP RECOVERABLE RIVERSEDGE - Mar 2024

3/1/2024 through 3/31/2024

4/25/2024

Page 1

Category	3/1/2024- 3/31/2024	OVERALL TOTAL
<b>5100 FEES RMI</b>		
5300-RECEIVERS FEES	-4,661.40	-4,661.40
5610-CONTRACT LABOR RMI	-10,302.72	-10,302.72
<b>TOTAL 5100 FEES RMI</b>	<b>-14,964.12</b>	<b>-14,964.12</b>
<b>5150 FEES LEGAL</b>		
5400-LEGAL FEES	-12,569.50	-12,569.50
<b>TOTAL 5150 FEES LEGAL</b>	<b>-12,569.50</b>	<b>-12,569.50</b>
<b>5150 FEES OTHER</b>		
5697-OTHER CONTRACT LABOR	-25,950.00	-25,950.00
<b>TOTAL 5150 FEES OTHER</b>	<b>-25,950.00</b>	<b>-25,950.00</b>
<b>5300 EXPENSE</b>		
6205-COPIES	-3.20	-3.20
6235-SEARCHBUG EXP	-53.25	-53.25
<b>TOTAL 5300 EXPENSE</b>	<b>-56.45</b>	<b>-56.45</b>
<b>OVERALL TOTAL</b>	<b>-53,540.07</b>	<b>-53,540.07</b>



**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

**JULIA A. SU, ACTING SECRETARY OF U.S. )  
DEPARTMENT OF LABOR, )**

**Plaintiff, )**

**CASE NO. 2:24-CV-00104 (MJH)**

**v. )**

**RIVERSEDGE ADVANCED RETIREMENT )  
SOLUTIONS, LLC a Pennsylvania Company, )  
PAUL PALGUTA, an individual, )**

**v. )**

**MID ATLANTIC TRUST COMPANY dba )  
AMERICAN TRUST CUSTODY, a )  
corporation, and CHARLES SCHWAB )  
TRUST BANK, a corporation, solely as Rule 19 )  
defendants )**

**Defendants. )**

**CERTIFICATE OF SERVICE REGARDING  
INDEPENDENT FIDUCIARY’S SECOND NOTICE OF FEE FILING**

I hereby certify that on April 29, 2024, I caused the Independent Fiduciary’s First Notice of Fee Filing [ECF #73], with Exhibits [ECF 73-1], to be filed and electronically served using the Court’s CM/ECF system to the following:

Andrea Christensen Luby  
U.S. Department of Labor  
Office of the Regional Solicitor  
1835 Market Street  
Mailstop SOL/22  
Philadelphia, PA 19103  
[Luby.andrea@dol.gov](mailto:Luby.andrea@dol.gov)

*Counsel for Plaintiff*

William J. Delany  
Groom Law Group, Chartered  
1701 Pennsylvania Ave. NW  
Suite 1200  
Washington, DC 20006  
[wdelany@groom.com](mailto:wdelany@groom.com)

Andy Stanton  
Susan Kessler  
Jones Day  
500 Grant Street, Suite 4500  
Pittsburgh, PA 15219  
[astanton@jonesday.com](mailto:astanton@jonesday.com)  
[skessler@jonesday.com](mailto:skessler@jonesday.com)

*Counsel for Rule 19 Defendant Mid Atlantic Trust Company*

Jeremy P. Blumenfeld  
Max Bernstein  
Morgan, Lewis & Bockius LLP  
2222 Market Street  
Philadelphia, PA 19103  
[Jeremy.blumenfeld@morganlewis.com](mailto:Jeremy.blumenfeld@morganlewis.com)  
[Max.bernstein@morganlewis.com](mailto:Max.bernstein@morganlewis.com)

Stephanie R. Reiss  
Morgan, Lewis & Bockius  
301 Grant Street, 32nd Floor  
Pittsburgh, PA 15219  
[Stephanie.reiss@morganlewis.com](mailto:Stephanie.reiss@morganlewis.com)

*Counsel for Rule 19 Defendants Charles Schwab, et al.*

Justin A. Tomevi  
Paul W. Minnich  
Barley Snyder LLP  
100 East Market Street  
York, PA 17401  
[Jtomevi@barley.com](mailto:Jtomevi@barley.com)  
[pminnich@barley.com](mailto:pminnich@barley.com)

William C. Boak  
Barley Snyder LLP  
213 Market Street, 12th Floor  
Harrisburg, PA 17101  
[wboak@barley.com](mailto:wboak@barley.com)

*Counsel for Rule 19 Defendant LCBC Church 403(b) Plan*

Richard H. Ottinger  
Woods Rogers Vandeventer Black, PLC  
101 W. Main Street,  
500 World Trade Center  
Norfolk, VA 23510  
[Richard.ottinger@wrvblaw.com](mailto:Richard.ottinger@wrvblaw.com)

*Counsel for Rule 19 Defendant Christian Aid Mission 403(b) Plan*

I also hereby certify that on April 29, 2024, I caused the Independent Fiduciary's First Notice of Fee Filing [ECF #73], with Exhibits [ECF #73-1], to be served upon the following, by First Class Mail, postage prepaid, and by email:

Beaver County Deferred Compensation Plan  
Beaver County Courthouse  
810 Third Street  
Beaver, PA 15009  
ATTN: Garen Fedeles, Esq., Beaver County Solicitor  
[gfedeles@beavercountypa.gov](mailto:gfedeles@beavercountypa.gov)

I also hereby certify that on April 29, 2024, I caused the Independent Fiduciary's First Notice of Fee Filing [ECF #73], with Exhibits [ECF #73-1], to be served upon the following fourteen (14) non-party plans listed in the Court's Preliminary Injunction Order [ECF #40], by email:

- (1) RiversEdge 401(k) Profit Sharing Plan ([pshoup@amibenefit.com](mailto:pshoup@amibenefit.com));
- (2) Hampton Technical Associates 401(k) Profit Sharing Plan ([MarkS@Hampton-Tech.net](mailto:MarkS@Hampton-Tech.net));
- (3) Max Environmental Technologies, Inc. 401(k) Savings Plan ([JStango@MaxEnvironmental.com](mailto:JStango@MaxEnvironmental.com));
- (4) Medical Predictive Science Corporation ([GAlms@HeroScore.com](mailto:GAlms@HeroScore.com));
- (5) Elite Mechanical, Inc. 401(k) Profit Sharing Plan ([donna@elite-mechanical.com](mailto:donna@elite-mechanical.com));
- (6) Leech Tishman Fuscaldo & Lampl, LLC 401(k) Profit Sharing Plan ([jsteiner@leechtishman.com](mailto:jsteiner@leechtishman.com));
- (7) W.N. Tuscano Agency, Inc. 401(k) Savings Plan ([scrary@tuscano.com](mailto:scrary@tuscano.com));
- (8) St. Barnabas Health System Retirement Savings Plan ([jdturco@stbarnabashealthsystem.com](mailto:jdturco@stbarnabashealthsystem.com));
- (9) Hawaiian Island Dental, Inc. 401(k) Plan ([allhawaiiismiles@hotmail.com](mailto:allhawaiiismiles@hotmail.com));
- (10) Ad-base Group 401K Plan ([adams@abgcapital.com](mailto:adams@abgcapital.com));
- (11) Arc of Wabash County Inc. 403(b) Plan ([MGuthrie@ArcWabash.org](mailto:MGuthrie@ArcWabash.org));
- (12) Adventure WV Plan ([m.fowler@onthegorge.com](mailto:m.fowler@onthegorge.com));
- (13) The National Fruit Product Co., Inc. 401(k) Employee Savings Plan ([atinsman@nfpc.com](mailto:atinsman@nfpc.com)) and ([agum@nfpc.com](mailto:agum@nfpc.com)) and ([tomwillis@glenlochlegal.com](mailto:tomwillis@glenlochlegal.com)); and
- (14) Family Medicine of Albemarle 401(k) Plan ([GStone@fmoacville.com](mailto:GStone@fmoacville.com)).

Further, on or before April 30, 2024, the Independent Fiduciary posted/will post a copy of the Independent Fiduciary's First Notice of Fee Filing [ECF #73], with Exhibits [ECF #73-1] on its web site at [www.receivermgmt.com/riversedge](http://www.receivermgmt.com/riversedge).

Respectfully submitted,

**RECEIVERSHIP MANAGEMENT, INC., AS  
COURT-APPOINTED INDEPENDENT  
FIDUCIARY OF MISMANAGED PLANS AND  
CLIENT PLANS OF RIVERSEDGE  
ADVANCED RETIREMENT SOLUTIONS  
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*/s/ Bynum E. Tudor III*

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