

**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. )**

**RIVEREDGE 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. )**

**INDEPENDENT FIDUCIARY’S THIRD 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, by its counsel, and pursuant to paragraph 6 of the Court’s Preliminary Injunction (Dkt. 40) hereby submits its Third Notice of Fee Filing and states as follows:

This filing constitutes RMI’s fee filing for the period from April 1, 2024 through April 30, 2024. Pursuant to the Court’s Preliminary Injunction (Dkt. 40), RMI is authorized to seek payment from the funds tendered to the Court to pay itself and its service providers reasonable and necessary fees and expenses from the Fund. 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 expense to be paid. RMI shall not be required to file, service, or otherwise deliver the Fee Notice 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 is made or payment by the Court of the compensation, fees, or expenses described therein is filed with this Court, such compensation, fees, and expenses shall be shall be paid by the Court from amounts submitted to the Court pursuant to paragraph 5 of the Preliminary Injunction (Dkt. 40). 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 April 1, 2024 to April 30, 2024 are as follows:

A. Receivership Management Inc.	\$ 8,309.56
\$ 8,306.76 / Contract Labor	
\$ 2.80 / Other Expenses	
B. Berry & Tudor PC-Legal	\$ 7,634.30
C. Strassburger McKenna, Gutnick & Gefsky-Legal	\$ 487.50
D. Lattimore Black Morgan & Cain-Data Work	\$ 28,797.80
Total:	\$ 45,229.16

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.*

**SUMAPRY TIME SHEET- RMI**  
SERVICES PROVIDED FOR RIVERSEDGE  
FOR THE PERIOD 4/1/24 THRU 4/30/24

Receivership Management Inc.

APR 2024 FEES	<u>8,306.76</u>	8,306.76
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Strassburger McKenna Gutnick & Gefsky

APR 2024 FEES	<u>487.50</u>	487.50
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Berry & Tudor, PC - Legal

APR 2024 FEES	<u>7,634.30</u>	7,634.30
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LMBC, PC

APR 2024 FEES	<u>28,797.80</u>	28,797.80
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<b>TOTAL FEES DUE:</b>	<b>\$</b>	<b>45,226.36</b>
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<b>TOTAL EXPENSES DUE:</b>	<b>\$</b>	<b><u>2.80</u></b>
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<b>GRAND TOTAL DUE:</b>	<b>\$</b>	<b><u><u>45,229.16</u></u></b>
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Receivership Management, Inc.  
510 Hospital Drive, Suite 490  
Madison, TN 37115

Invoice for Professional Services

<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>					<b>April 2024</b>	
4/1/2024	Lauren B. Garcia	PROCESS GROUP REQUEST FOR PLAN RECORDS	0.8	\$104.40	\$83.52	
4/1/2024	Robert E. Moore, Jr.	EMAIL WITH L.PACE RE: NATIONAL FRUIT PRODUCT CO 401K .3	0.3	\$204.00	\$61.20	
4/2/2024	J. David Bennett	ANALYZATION AND PREPARATION OF COMMENTS ON THE REVISIONS ON THE MID-ATLANTIC REPORT. FOLLOW-UP CALL WITH RMOORE ON HIS CALL WITH DOL AND WORK PROGRAM REVISIONS REQUIRED BY DOL.	3.7	\$156.00	\$577.20	
4/2/2024	Lauren B. Garcia	EMAIL TO LBMC AND R.MOORE, WEEKLY TEAMS CALL WITH LBMC, REVIEW DRAFT OF 2ND ACTIVITY REPORT, EMAIL TO R.MOORE	1.2	\$104.40	\$125.28	
4/2/2024	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: RECORDS REQUESTS .2; CONFERENCE CALL ON PROJECT PROGRESS 1.25; UPDATE EMAIL FROM B.TUDOR RE: ISSUES POST CONFERENCE CALL AND RESPOND TO SAME .3; EMAIL TO D. ELLSWORTH AT LBMC RE: ACCESS TO WORKXPRESS .2	1.95	\$204.00	\$397.80	
4/3/2024	J. David Bennett	RECEIVED EMAIL FROM BTUDOR RE: PALGUTA COMPLETION IRS FORM 4506. CALL TO BTUDOR RE: TRANSCRIPTION FOR TAX RECORDS AND RELATED WORK ON MY PART	0.6	\$156.00	\$93.60	
4/3/2024	Lauren B. Garcia	EMAIL TO DAN AT LBMC	0.1	\$104.40	\$10.44	
4/3/2024	Robert E. Moore, Jr.	RESEARCH AND RESPOND TO QUESTIONS ON SIPC COVERAGE FROM J.MORAN 1.5	1.5	\$204.00	\$306.00	
4/4/2024	Lauren B. Garcia	EDIT 2ND ACTIVITY REPORT	0.3	\$104.40	\$31.32	
4/4/2024	Lauren B. Garcia	VM FROM DOL REP, FWD TO R.MOORE	0.1	\$104.40	\$10.44	
4/5/2024	Robert E. Moore, Jr.	FORWARD TO D.BENNETT LBMC WEEKLY REPORT .10	0.1	\$204.00	\$20.40	

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RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC				April 2024	
4/8/2024	J. David Bennett	EMAIL TO BTUDOR RE: PALGUTA COMPLETION IRS FORM 4506. REVIEW OF ISSUES AND DRAFTED A RESPONSE	0.3	\$156.00	\$46.80
4/8/2024	J. David Bennett	WORK WITH BYM ON TRANSCRIPT REQUEST AND RELATED EFFORTS AND RELATED QUESTIONS	1	\$156.00	\$156.00
4/8/2024	Lauren B. Garcia	PROCESS EMPLOYER PLAN RECORD DOC REQUEST	0.3	\$104.40	\$31.32
4/8/2024	Robert E. Moore, Jr.	EMAIL TO D.BENNETT RE: CONFERENCE CALL UPDATE .2	0.2	\$204.00	\$40.80
4/9/2024	J. David Bennett	CONTRIBUTIONS TO MONTHLY STATUS REPORT	1.4	\$156.00	\$218.40
4/9/2024	J. David Bennett	CALL WITH RMOORE RE: CASE PROGRESS, OPEN ITEMS AND DIRECTION OF FUTURE WORK. MAKING CHANGES IN RECONCILIATION SECTIONS. OPEN ITEMS CALL WITH BTUDOR.	2.6	\$156.00	\$405.60
4/9/2024	Lauren B. Garcia	TEAMS MEETING W LBMC RE DATA COLLECTION, POST FEE AND EXPENSE ACCRUAL(S)	0.3	\$104.40	\$31.32
4/9/2024	Robert E. Moore, Jr.	CALL WITH D.BENNETT RE: TRANSACTIONAL QUESTIONS TO MATC, REQUEST FOR SOCS AUDIT ON MATC .5	0.5	\$204.00	\$102.00
4/10/2024	J. David Bennett	WORK ON DRAFT REPORT	3.2	\$156.00	\$499.20
4/10/2024	Lauren B. Garcia	INTER OFFICE EMAILS	0.1	\$104.40	\$10.44
4/10/2024	Robert E. Moore, Jr.	CALL FROM D.BENNETT RE: FOLLOW UP QUESTIONS TO MATC .3; CALL WITH PLAN SPONSOR OFFICER JAUREQUI .8; EMAILS FROM AND TO M.COLETTI RE: UPDATED REPORT DISCUSSION, REQUESTS FOR CUSIP SECURITIES NAMES .25; DRAFT SECOND STATUS REPORT 1.0; EMAIL TO M.TANAKA RE: ELITE MECHANICAL , CALL RE:SAME 1.0	3.35	\$204.00	\$683.40
4/11/2024	Lauren B. Garcia	RECEIPT OF INVOICE, EMAIL TO LBMC, DRAFT FEE FILING AND INVOICES, POST FEE ANC EXPENSE ACCRUAL	1.2	\$104.40	\$125.28
4/11/2024	Robert E. Moore, Jr.	UPDATE FROM D.BENNETT ON RECEIVED INFORMATION AND UNRECEIVED INFORMATION .10; FOLLOW UP EMAIL TO M.TANAKA RE: ELITE MECHANICAL .10; FOLLOW UP EMAIL WITH D.BENNETT RE: UPDATED MATTERS FROM M.COLETTI .3	0.5	\$204.00	\$102.00
4/12/2024	J. David Bennett	WORK IN READING AND RESPONDING TO A SERIES OF EMAILS RE MID-ATLANTIC CONCERNS ABOUT PROVIDING THEIR CURRENT SOC TYPE II AUDIT REPORT FROM A TECHNICAL POINT OF REFERENCE	0.8	\$156.00	\$124.80

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RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC					April 2024	
4/12/2024	Lauren B. Garcia	EMAIL FROM K STUDIO SO ATTACHING SRT TRACKER, WORK ON FEE FILING AND EXHIBITS	0.5	\$104.40	\$52.20	
4/12/2024	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: UPDATE ON OUTSTANDING ISSUES .10; EMAIL WITH D.BENNETT RE: REPORT PROGRESS, OPEN ITEMS .6; EMAILS TO B.TUDOR RE: SRT DATA TRACKING TRANSFERRED DATA, LCBC CHURCH UPDATED FILES AND THE UPDATED REPORT FROM MATC .3	1	\$204.00	\$204.00	
4/14/2024	Robert E. Moore, Jr.	REVIEW AND RESPOND TO COMMENTS ON UPDATED REPORT FROM B.TUDOR .2	0.2	\$204.00	\$40.80	
4/15/2024	Robert E. Moore, Jr.	FORWARD TO D.BENNETT 2020 TO 2022 TAX TRANSCRIPTS .10; UPDATE ON COURT FILINGS FROM B.TUDOR .10	0.2	\$204.00	\$40.80	
4/16/2024	J. David Bennett	RECEIVED EMAIL REQUESTING HELP IN A RESPONSE	0.2	\$156.00	\$31.20	
4/16/2024	Lauren B. Garcia	TEAMS MEETING W L BMC RE DATA COLLECTION	0.4	\$104.40	\$41.76	
4/16/2024	Robert E. Moore, Jr.	AUDIT COPY REQUESTS EMAILS TO B.TUDOR AND D.BENNETT .2	0.2	\$204.00	\$40.80	
4/17/2024	Robert E. Moore, Jr.	EMAIL TO J.STRAWN RE: SELF DIRECTED BROKERAGE ACCOUNTS .2	0.2	\$204.00	\$40.80	
4/18/2024	J. David Bennett	SPOKE WITH BYM OVER THE PHONE THEN RECEIVED AN EMAIL FROM BYM REQUESTING ASSISTANCE IN RESPONDING TO TECHNICAL ACCOUNTING ISSUES. GATHER MATERIAL AND DRAFTED A RESPONSE TO BYM RE: QUESTIONS FROM MS. REISS RELATED TO QUESTIONS ABOUT INTERNAL CONTROL ENVIRO	2.7	\$156.00	\$421.20	
4/18/2024	Robert E. Moore, Jr.	UPDATE CALL WITH D.BENNETT RE: UNCHANGED STATUS OF OUTSTANDING ITEMS .3; CALL TO B.TUDOR RE: SAME .10; UPDATE CALL WITH DOL COUNSEL .5; FOLLOW UP CALL WITH B.TUDOR RE: DOL QUESTIONS, MATTERS REMAINING OPEN CONCERNING TO THE DOL 1.0; UPCOMING HEARING POTENTIAL CONFLICTS, EMAILS RE: SAME TO J.STRAWN .2	2.1	\$204.00	\$428.40	
4/19/2024	J. David Bennett	ANALYSIS OF COURT ORDER RE: BASIS TO ASK FOR SOC TYPE II AUDIT	0.4	\$156.00	\$62.40	
4/19/2024	Robert E. Moore, Jr.	FOLLOW UP CALL FROM B.TUDOR RE: MATTERS REMAINING OPEN .10; EMAILS TO A.LUBY AND B.TUDOR RE: HEARING ON 4-23 .2; UPDATE B.TUDOR RE: SRT TRANSFERRED DATA, REMAINING OPEN ITEMS WITH SRT .2	0.5	\$204.00	\$102.00	

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**RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC****April 2024**

4/22/2024	Lauren B. Garcia	EMAIL TO W SON, RECEIPT OF SRT TRACKER, EMAIL FROM TREFF FROM WORKEXPRESS, EMAIL FROM B TUDOR, PROCESS PLAN RECORDS REQUEST FROM EMPLOYER, DOWNLOAD DOCS FROM CLOUD SERVER AND UPLOAD TO B TUDOR	1.8	\$104.40	\$187.92
4/23/2024	J. David Bennett	WORK WITH BYM ON SRT ADMISSIONS VIA MS. STUDIO'S COMMENTS. WORK ON GETTING INFO OUT ON MID-ATLANTIC SOC TYPE II AUDIT REQUEST	1	\$156.00	\$156.00
4/23/2024	Lauren B. Garcia	EMAILS FROM LBMC AND B TUDOR, CREATE WEBSITE AND UPLOAD FILE DOCS	0.6	\$104.40	\$62.64
4/23/2024	Robert E. Moore, Jr.	CALL WITH D.BENNETT RE: SRT AND MATC OUTSTANDING AUDIT INFORMATION .4; ATTEND COURT HEARING .5; UPDATE WITH B.TUDOR .5; UPDATE CALL WITH D.BENNETT RE: HEARING .10; EMAIL TO D.BENNETT AND J.LAWSON AND L.GARCIA RE: WORKXPRESS BACKGROUND .3	1.8	\$204.00	\$367.20
4/24/2024	J. David Bennett	RECEIVED AND READ AN EMAIL FROM BYM, THEN CALL TO RMOORE RE: CONCERNS ABOUT RESPONSES FROM SRT LAWYERS. DRAFTED DETAILED EMAIL TO BYM AS TO WHAT I DISCUSSED WITH RMOORE. READ A RESPONSE I RECEIVED FROM BYM 1.9 HR. PREP & MEETING WITH RMOORE RE CASE STATUS	4.2	\$156.00	\$655.20
4/24/2024	Lauren B. Garcia	EMAIL FROM B TUDOR RE EMPLOYEE LAPTOP, REVIEW SERVICE AGREEMENTS AND FEE SCHEDULE, EMAIL TO B TUDOR RE SUCH	0.6	\$104.40	\$62.64
4/24/2024	Robert E. Moore, Jr.	EMAILS WITH A.LUBY AND B.TUDOR RE: FORMER EMPLOYEES AND LAPTOPS .2	0.2	\$204.00	\$40.80
4/25/2024	J. David Bennett	EXAMINED IN DETAIL THE SUGGESTIONS/ DRAFT FROM BYM. DRAFTED A RESPONSE AND SENT TO BYM	0.6	\$156.00	\$93.60
4/25/2024	Lauren B. Garcia	DRAFT 2ND FEE FILING REPORT & EXHIBITS, TEAMS MEETING WITH LBMC, REVIEW BILLING TO DATE, CALL RE ACCESS TO WORK EXPRESS, DISCUSS EMPLOYEE LAPTOPS WITH R.MOORE, EMAIL RE WORKEXPRESS WITH B TUDOR	1.7	\$104.40	\$177.48
4/26/2024	J. David Bennett	ATTEMPTED TO REVISE THE SUGGESTIONS RECEIVED FROM BYM- TECHNICAL CHANGES	1.1	\$156.00	\$171.60
4/29/2024	Lauren B. Garcia	PROCESS EMPLOYER PLAN RECORD DOC REQUEST, EMAIL B TUDOR 1ST FEE FILING, EMAIL RE 2ND FEE FILING	0.7	\$104.40	\$73.08

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<b>RIVERSEDGE ADVANCED RETIREMENT SOLUTIONS LLC</b>					<b>April 2024</b>	
4/30/2024	J. David Bennett	RECEIVED EMAIL FROM COLETTI RE: A NEW REVISION OF HER REPORT DATED 4/30/24. DESK REVIEW OF THE REVISIONS FROM HER LAST REVISION TO INCLUDE CHANGES IN NARRATIVE AND SUBSTANTIVE CHANGES IN BEAVER COUNTY	2.8	\$156.00	\$436.80	
4/30/2024	Lauren B. Garcia	EMAIL FROM DOL RE QB PW, POST 2ND FEE FILING TO WEBSITE	0.2	\$104.40	\$20.88	
<b>Total</b>					<b>\$8,306.76</b>	

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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: 133821  
 Billed Through: 4/30/2024  
 Bill Date: 5/9/2024

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

PAYMENT HISTORY

Outstanding Accounts Receivable as of 04/04/2024	\$1,302.00
Payments received through 05/09/2024	0.00
<b>PREVIOUS BALANCE</b>	<b>\$1,302.00</b>

RETAINER INFORMATION

Retainer as of 5/9/2024	\$0.00
Retainer Received/Applied Through 05/09/2024	\$0.00
<b>RETAINER BALANCE</b>	<b>\$0.00</b>

FOR PROFESSIONAL SERVICES RENDERED

Date	Prof		Hours	Rate	Amount
04/18/2024	RDK	Received and Reviewed First Notice of Fee Filing.	0.30	340.00	102.00
04/18/2024	ELL	Reviewed First Notice of Fee Filing; Email exchange with R. Kaufman re same	0.20	405.00	81.00
04/19/2024	RDK	Redlined First Notice of Fee Filing; Communicated with B. Tudor re: same.	0.30	340.00	102.00
04/22/2024	ELL	Received and reviewed email from B. Tudor re proof of service issue; Reviewed local and federal rules re compliance and Drafted email to B. Tudor re same	0.50	405.00	202.50
<b>Fee Subtotal</b>					<b>\$487.50</b>

RATE SUMMARY

Professionals Name	Hours	Rate	Total
ELL - Erica L. Laughlin	0.70	\$405.00	283.50
RDK - Robert D. Kaufman	0.60	\$340.00	204.00
<b>Total Hours</b>	<b>1.30</b>		<b>\$487.50</b>

**Accounts Receivable Information**

0 - 30 Days	\$40.50
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31 - 60 Days	\$1,261.50
61 - 90 Days	\$0.00
91 - 120 Days	\$0.00
Over 121 Days	\$0.00
Accrued Interest Included Above:	\$0.00

CURRENT FEES:	\$487.50
CURRENT EXPENSES:	\$0.00
<b>CURRENT AMOUNT DUE:</b>	<b>\$487.50</b>
PREVIOUS BALANCE:	\$1,302.00
RETAINER APPLICATION:	\$0.00
RETAINER REPLENISHMENT:	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,789.50</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: 5/9/2024	<b>Amount Due Now</b> <b>\$1,789.50</b>
Statement No: 133821	
Billed Through: 4/30/2024	

*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/smglaw/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

May 16, 2024

Client #: 1068

RE: RiversEdge Advanced Retirement Solutions, LLC

**CORRECTED** Invoice #: 22476

DATE	DESCRIPTION	HOURS	AMOUNT	
Apr-1-24	Email from D. Dorko re: signed Form 4506.	0.10	34.00	BET
Apr-2-24	Email from R. Moore re: DOL call on MATC report.	0.10	34.00	BET
Apr-3-24	Email to D. Bennett re: Mrs. Palguta's Form 4506; email from R. Moore re: SIPC/securities law issues; emails to and from R. Moore re: possible amendments to TRO.	0.30	102.00	BET
Apr-5-24	Emails from ECF and to R. Moore re: RiversEdge's motion for extension of time to answer amended complaint; review same; email from R. Moore re: LBMC's weekly report; emails to and from D. Dorko re: signed Form 4506 for Mrs. Palguta.	0.30	102.00	BET
Apr-6-24	Emails from ECF and to R. Moore re: order granting RiversEdge's motion.	0.10	34.00	BET
Apr-8-24	Emails from D. Dorko and to D. Bennett re: Mrs. Palguta's Form 4506; telephone conference with D. Bennett re: accepting IRS transcripts instead of copies of tax returns; emails from ECF and to R. Moore re: motion to admit pro hac vice (Christian Aid Mission counsel).	0.40	136.00	BET
Apr-9-24	Emails from ECF and to R. Moore re: order granting motion to admit pro hac vice; telephone conferences with and emails from and to D. Bennett re: the	0.30	102.00	BET

Invoice 22476

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Palgutas' CPA's contact information.

Apr-10-24	Emails to R. Moore re: new informational pleadings filed; emails from Mrs. Palguta and to and from D. Bennett re: tax return transcripts.	0.20	68.00	BET
Apr-11-24	Emails from and to R. Moore re: draft IF's Second Activity Report; review and comment on same.	1.25	425.00	BET
Apr-11-24	Emails from ECF and to R. Moore re: consent motion; review same, as filed; emails from and to R. Moore re: comments on draft IF's 2 <sup>nd</sup> Activity Report.	0.30	102.00	BET
Apr-12-24	Finalize IF's Second Activity Report and file same through ECF; emails from ECF and to R. Moore re: same and order granting additional time to answer amended complaint; emails from and to R. Moore and A. Luby re: draft IF's 1 <sup>st</sup> Fee Report.	1.00	340.00	BET
Apr-12-24	Emails from S. Reiss and from and to R. Moore re: discrepancy in number of plans.	0.20	68.00	BET
Apr-15-24	Emails from and to R. Moore re: revised MATC reports on 14 of 17 mismanaged plans and re: LCBC Church report; emails from R. Moore and to S. Reiss re: discrepancy in number of plans; emails from and to L. Garcia re: draft IF's 1 <sup>st</sup> Fee Report; emails from ECF and to R. Moore re; 4/23/24 court video conference; emails from D. Dorko and to R. Moore re: Mrs. Palguta's tax return transcripts.	0.50	170.00	BET
Apr-16-24	Emails from S. Reiss and to R. Moore re: explanation of number of plans under administration; emails from and to D. Bennett and R. Moore re: MATC's request for nondisclosure agreement; review and comment on nondisclosure agreement; email to W. Delany objecting to same; emails from W. Delany and to D. Bennett re: SOC request; email from D. Misour re: notice to insurers and re: client plan fee schedule; email to R. Moore re: same.	2.00	680.00	BET
Apr-18-24	Emails from D. Bennett and S. Reiss re: renewed request for Schwab interview; emails from R. Moore re: DOL's approval of draft fee report; emails from R. Moore and to E. Laughlin re: same; telephone	0.70	238.00	BET

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	conference with D. Bennett re: SOC audit; emails to and from D. Bennett and W. Delany re: same; emails from and R. Moore re: hearing; telephone conference with R. Moore re: same.			
Apr-19-24	Email from R. Kaufman re: minor changes to draft Fee Report; finalize and file Fee Report with Court; email to R. Moore re: same; emails from D. Misour and to R. Moore re: prior year insurance policies on Egnyte; emails from and to U. Rengachary re: hearing; emails to R. Moore and A. Luby re: court's information request (for hearing); telephone conference with D. Bennett re: SOC audits for MATC and Schwab; email and mail service to Beaver County re: Fee Report; email from G. Fedeles re: same.	1.75	595.00	BET
Apr-22-24	Email to R. Moore re: service of Fee Report to named parties only; emails from and to L. Garcia re: fee schedules (2017-2023) and insurance policies (2015-2023) downloaded from Egnyte; review same (very briefly).	0.50	170.00	BET
Apr-22-24	Emails from and to E. Laughlin re: certificate of service and other service issues; prepare and file certificate of service for IF's 1 <sup>st</sup> Fee Report; email to R. Moore re: same.	0.75	255.00	BET
Apr-23-24	Emails to and from R. Moore and L. Garcia re: preparation for zoom hearing and re: service on non-party plans; attend zoom hearing; telephone conference with R. Moore re: same and re: SOC audit requests; emails from and to J. Moran re: non-party plans' contact information; prepare certificate of service for Client Plans; email to representatives of 14 non-party plans; emails to and from L. Garcia re: posting 1 <sup>st</sup> Fee Report on RMI's website and re: drafting of 2 <sup>nd</sup> Fee Report; emails to and from D. Misour re: WorkXpress.	4.00	1,360.00	BET
Apr-23-24	Emails from J. Tomevi re: LCBC information requests; review fee schedules database re: LCBC plan's fee schedules; emails to W. Delany and S. Reiss re: data controls/SOC audits; emails from and to R. Moore and R. Jaurequi re: service of Fee Report on Hawaii Dental.	1.00	340.00	BET

Invoice 22476

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Apr-24-24	Emails from and to A. Luby and R. Moore re: plan inquiries on service of Fee Report and letter from RMI to former RiversEdge employees requesting delivery of computers; emails from and to J. Steiner re: notice to insurers; email to J. Tomevi re: LCBC Church 403(b) Plan requests; emails from and telephone conference with D. Misour re: WorkXpress contents; emails from and to L. Garcia re: RiversEdge fee schedules.	1.25	425.00	BET
Apr-24-24	Emails from and to D. Misour re: remote employee address list and computer serial numbers; review same; emails to R. Moore re: same; emails from and to B. George re: same; emails from and to D. Bennett re: SRT controls.	0.50	170.00	BET
Apr-25-24	Email to B. George re: additional remote employee laptops and computer serial numbers; emails to and from D. Bennett re: SRT request; emails from ECF and to R. Moore re: order setting June 28 deadline for answer to first amended complaint; emails from D. Misour and to R. Moore re: WorkXpress access; emails from and to R. Moore re: draft 2 <sup>nd</sup> IF's Fee Report; review same and exhibits.	2.10	714.00	BET
Apr-26-24	Telephone conference with R. Moore re: laptop computers; email to M. Comber re: inquiry as to other financial accounts; prepare draft IF's 2 <sup>nd</sup> Fee Report and certificate of service for same; email to A. Luby re: same; emails from and to D. Misour re: likely insufficiency of WorkXpress information provided.	1.10	374.00	BET
Apr-29-24	Emails from and to T. Willis and R. Moore re: misreading of Fee Report to demand payment from plan sponsors; emails from and to J. Strawn re: DOL's review of draft IF's 2 <sup>nd</sup> Fee Report; finalize and file IF's 2 <sup>nd</sup> Fee Report; email to R. Moore re: same; emails to 14 non-party plans and Beaver County re: same; emails from W. Delany and to D. Bennett re: MATC's SOC audit report.	1.60	544.00	BET
Apr-30-24	Email from R. Jaurequi re: receipt of IF's 2 <sup>nd</sup> Fee report; emails from L. Garcia re: posting same on RMI's website and re: Quickbooks password.	0.10	34.00	BET



Invoice 22476

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May 16, 2024

**TOTAL FEES:** 22.40 \$7,616.00

DISBURSEMENTS

Photocopies (PACER)	9.70
Photocopies (75 copies @ \$.08)	6.00
Postage	2.60

**TOTAL DISBURSEMENTS:** \$18.30

**TOTAL FEES & DISBURSEMENTS:** \$7,634.30

Previous Balance \$22,612.00

Previous Payments \$0.00

<b>PLEASE PAY:</b>	<b>\$30,246.30</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

Invoice for Professional Services

<b>LBMC, PC</b>					<b>April 2024</b>
4/1/2024 - 4/5/2024	Dan Ellsworth	WORK XPRESS DATA ACQUISITION •WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND. •SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT. •DATA ACQUISITION MEETINGS: MET WITH TREFF AND WORK XPRESS TEAM TO ACQUIRE ALL AVAILABLE PLATFORM DATA	2	\$300.00	\$600.00
4/1/2024 - 4/5/2024	Philip Walker	BACKUP SOLUTIONS AND DATA ACQUISITION: •DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE. •FILE TRANSFER PROTOCOLS: •VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY. •BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.	15.5	\$300.00	\$4650.00

<b>LBMC. PC</b>					<b>April 2024</b>
4/8/2024 - 4/12/2024	Dan Ellsworth	WORK XPRESS DATA ACQUISITION •WORK XPRESS PLATFORM MEETING: MET WITH TREFF TO DISCUSS AVAILABLE DIRECT CONNECTIONS TO WORK XPRESS BACKEND. •SQL BACKUP ACQUISITION: ACQUIRED SQL BACKUP FOR FROZEN DATA ASSOCIATED WITH THE RIVERS EDGE ACCOUNT. •DATA ACQUISITION MEETINGS: MET WITH TREFF AND WORK XPRESS TEAM TO ACQUIRE ALL AVAILABLE PLATFORM DATA	3.5	\$300.00	\$1050.00
4/8/2024 - 4/12/2024	Philip Walker	BACKUP SOLUTIONS AND DATA ACQUISITION: •DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE. •FILE TRANSFER PROTOCOLS: •VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY. •BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.	16.5	\$300.00	\$4950.00

<b>LBMC, PC</b>					<b>April 2024</b>
4/15/2024 - 4/19/2024	Philip Walker	BACKUP SOLUTIONS AND DATA ACQUISITION: •DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE. •FILE TRANSFER PROTOCOLS: •VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY. •BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.	38.5	\$300.00	\$11550.00

<b>LBMC, PC</b>					<b>April 2024</b>
4/22/2024 - 4/26/2024	Philip Walker	BACKUP SOLUTIONS AND DATA ACQUISITION: •DATA SECURITY MEASURES: SECURED FILE TRANSFERS FROM PAUL'S LAPTOP USING EGNYTE. •FILE TRANSFER PROTOCOLS: •VERIFICATION: CONFIRMED LOGIN ACCESS AND FUNCTIONALITY. •BLOB STORAGE INTEGRATION: ENSURED ALL ACQUIRED FILES ARE SECURELY STORED IN AZURE BLOB STORAGE WITH APPROPRIATE ACCESS CONTROLS.	8	\$300.00	\$2400.00
4/22/2024 - 4/26/2024	Will Son	PROJECT MANAGEMENT	3	\$300.00	\$900.00

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**LBMC, PC**

**April 2024**

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Total Hours	\$26,100.00
Azure Cost YTD	\$1,022.23
Estimate Monthly Azure Cost	\$775.57
Work Express Extract Files Purchase	\$900.00
<b>Total Invoice</b>	<b>\$28,797.80</b>

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## RMI EXP RECOVERABLE REDGE - Apr 2024

4/1/2024 through 4/30/2024

5/16/2024

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Category	4/1/2024- 4/30/2024	OVERALL TOTAL
<b>5100 FEES RMI</b>		
5300-RECEIVERS FEES	-3,019.20	-3,019.20
5610-CONTRACT LABOR RMI	-5,287.56	-5,287.56
<b>TOTAL 5100 FEES RMI</b>	<b>-8,306.76</b>	<b>-8,306.76</b>
<b>5150 FEES LEGAL</b>		
5400-LEGAL FEES	-8,121.80	-8,121.80
<b>TOTAL 5150 FEES LEGAL</b>	<b>-8,121.80</b>	<b>-8,121.80</b>
<b>5150 FEES OTHER</b>		
5697-OTHER CONTRACT LABOR	-28,797.80	-28,797.80
<b>TOTAL 5150 FEES OTHER</b>	<b>-28,797.80</b>	<b>-28,797.80</b>
<b>5300 EXPENSE</b>		
6205-COPIES	-2.80	-2.80
<b>TOTAL 5300 EXPENSE</b>	<b>-2.80</b>	<b>-2.80</b>
<b>OVERALL TOTAL</b>	<b>-45,229.16</b>	<b>-45,229.16</b>

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

<b>JULIA A. SU, ACTING SECRETARY OF U.S.</b>	)	
<b>DEPARTMENT OF LABOR,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CASE NO. 2:24-CV-00104 (MJH)</b>
	)	
<b>v.</b>	)	
	)	
<b>RIVERSEDGE ADVANCED RETIREMENT</b>	)	
<b>SOLUTIONS, LLC a Pennsylvania Company,</b>	)	
<b>PAUL PALGUTA, an individual,</b>	)	
	)	
<b>v.</b>	)	
	)	
<b>MID ATLANTIC TRUST COMPANY dba</b>	)	
<b>AMERICAN TRUST CUSTODY, a</b>	)	
<b>corporation, and CHARLES SCHWAB</b>	)	
<b>TRUST BANK, a corporation, solely as Rule 19</b>	)	
<b>defendants</b>	)	
<b>Defendants.</b>	)	

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

I hereby certify that on May 24, 2024, I caused the Independent Fiduciary’s Third Notice of Fee Filing [Dkt. 82], with Exhibits [Dkt. 82-1], to be filed and electronically served using the Court’s CM/ECF system to counsel for all parties to this action.

I also hereby certify that on May 24, 2024, I caused the Independent Fiduciary’s Third Notice of Fee Filing [Dkt. 82], with Exhibits [Dkt. 82-1], to be served upon the following fourteen (14) non-party plans listed in the Court’s Preliminary Injunction Order [Dkt. 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 ([rwynne@mcguirewoods.com](mailto:rwynne@mcguirewoods.com)) and ([lsneathern@mcguirewoods.com](mailto:lsneathern@mcguirewoods.com)).

Further, on or before May 25, 2024, the Independent Fiduciary posted/will post a copy of the Independent Fiduciary's Third Notice of Fee Filing [Dkt. 82], with Exhibits [Dkt. 82-1] 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  
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.*