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Attorney for the Independent Fiduciary, Jeanne Bryant

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO

EUGENE SCALIA, 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 2019 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, 2019 to October 31, 2019.

## 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** are reports noting the collections and payments made from the account for previously approved fees and cost through October 31, 2019. Most of the work in October involved continuing the process for terminating the Plan. It is anticipated there will be heightened administrative activity for the next several months as a result of the termination process. Billings for administrative fees for the month of September 2019 are the last invoiced monthly administrative fee billing. All plans are required to pay a termination fee of \$500.00.

### PLAN TERMINATION ACTIVITIES

The IF received 39 completed Employer Withdrawal from Participation in RSPT forms on or about August 15, 2019. This constitutes the employers who remain in business. Based on these forms, 30 sponsoring employers are terminating their plans and 9 have or are creating successor 401K plans.<sup>1</sup>

Since the majority of employers are terminating their 401K plans, nearly 300 participants received a blackout notice and distribution form. The blackout period commenced October 1, 2019. All forms were sent certified mail in compliance with the field assistance bulletin issued by the Plaintiff addressing missing participants.

For those employers creating successor plans, employees who are currently employed will have their retirement accounts transfer to the successor plan. Those employees received notice of the successor plan and the blackout period. Those employees no longer employed by

<sup>1</sup> For those plans whose employer sponsor failed to submit a Withdrawal From Participation in RSPT form, those plans are being deemed abandoned by the IF and all participants in those plans are receiving a distribution form.

the sponsoring employer received a blackout notice and a distribution form. The IF and staff have been very busy coordinating with successor plans the deconversion and transfer.

The IF has received, completed and forwarded 148 participant distribution forms to Aspire for processing and distribution. Aspire began the distribution process during the last week of October, 2019.

As the Plan largely consists of participants holding qualified employers securities (QES), a great deal of time is involved in the transfer of these certificates. Regardless, the IF remains committed to the full distribution of the Plan by year's end.

#### ASSET RECOVERY EFFORTS

All of the Asset Recovery efforts concluded in May, 2019 and these efforts' results, and the decisions on which recovery actions were not taken, are fully discussed in the Notice to Terminate filed in July of 2019. (Docket No. 161)

#### II. ANTICIPATED FUTURE ACTIVITIES AND RESOLUTION OF ISSUES

As the Plan is currently being terminated, all of the activity will be focused on processing distribution forms and executing the necessary funds transactions to carry forth the directions of the participants. It is anticipated that all plan assets will be distributed by the end of plan year 2019 (12-31-2019). As such, one additional plan audit and one final Form 5500 will be filed as soon as possible. IRS Form 1099 reporting will be done by Aspire Financial for those mutual funds investments; the IF will be handling the IRS Form 1099 reporting for Qualified Employer Securities transfers/rollovers. These compliance and form filings will constitute the last actions required of the Independent Fiduciary.

### 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, Hutcheson 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.

Attached hereto as **Collective Exhibit 3** are expense summaries for the period of October 1, 2019 to October 31, 2019.

Total expenses, as listed on **Collective Exhibit 3** include \$2,516.00 in IF fees, \$50.00 in legal fees, \$1,368.00 in accounting services, \$7,857.40 in contract labor and \$1,584.48 in expenses (which may include ERISA bond payment, court costs and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of October 1, 2019 to October 31,

2019. 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.

In the absence of any objection, total reimbursement for \$2,516.00 in IF fees, \$50.00 in legal fees, \$1,368.00 in accounting services, \$7,857.40 in contract labor and \$1,584.48 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	\$ 2,516.00
2.	Berry & Tudor	\$ 50.00
3.	Receivership Management Inc.	\$ 9,441.88
	\$7,857.40 / Contract labor	
	\$1,584.48 / Other expenses	
4.	Billy Spaulding, CPA	\$ 1,368.00

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 authorize payments due counsel and any other parties listed.

DATED this 13<sup>th</sup> day of December, 2019.

/s/ Matt Christensen  


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 MATTHEW T. CHRISTENSEN  
 Attorney for Jeanne B. Bryant, Independent  
 Fiduciary for RSPT Plans

CERTIFICATE OF SERVICE

I hereby certify that on this 13<sup>th</sup> day of December, 2019, 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.

D. Marc Sarata  
Robert Furst

Sarata.D.Marc@dol.gov  
Furst.Robert@dol.gov

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

I further certify that on the 13<sup>th</sup> day of December, 2019, 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 Lompoc  
Federal Correctional Institution  
3600 Guard Road  
Lompoc, CA 93436

Matthew D. Hutcheson  
14076 Morell Road  
McCall, Idaho 83638

Monty W. Walker  
c/o R. Bradford Huss  
Trucker Huss, APC  
One Embarcadero Center, 12<sup>th</sup> Floor  
San Francisco, CA 94111

DATED: December 13, 2019

/s/ Matt Christensen  
Matthew T. Christensen

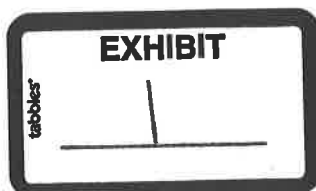
11/13/2019 5:58 PM

RSPT TRUSTEE FEES RECEIVED 10-1-19 / 10-31-19  
 (RECEIVED \$827,211.69 FROM INCEPTION THRU 10/31/19)

EXHIBIT 1 PAGE 1

ARCODE		Account	Amount
RSPT 004	2175:RECV	210	210.00
RSPT 047	2175:RECV	210	210.00
RSPT 073	2175:RECV	210	210.00
RSPT 012	2175:RECV	210	210.00
RSPT 048	2175:RECV	210	210.00
RSPT 0059 082019	2175:RECV	210	210.00
RSPT 0040 082019	2175:RECV	210	210.00
RSPT 0015 082019	2175:RECV	210	210.00
RSPT 0055 082019	2175:RECV	210	210.00
RSPT 0075 092019	2175:RECV	210	210.00
RSPT 0045 092019	2175:RECV	210	210.00

TOTAL: \$ 2,310.00



## Receivership Management, Inc.

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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	\$170 per hour
Claims processing administration	
ERISA Matters-Employee Benefit	
Plan Administrator-Receiver	
Operations	\$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 10/1/2019 thru 10/31/2019**

<u>Jeanne Barnes Bryant</u>		
OCTOBER 2019 FEES	<u>2,516.00</u>	2,516.00
<u>Receivership Management, Inc.</u>		
OCTOBER 2019 FEES - ADMIN	7,857.40	
OCTOBER 2019 RMI EXPENSES	<u>1,584.48</u>	
		9,441.88
<u>Berry &amp; Tudor</u>	<u>50.00</u>	50.00
<u>Billy Spaulding, CPA</u>	<u>1,368.00</u>	<u>1,368.00</u>
 <b>TOTAL FEES</b>		 <b>\$ <u>13,375.88</u></b>



JEANNE BARNES BRYANT  
 1325 SHEPARD DRIVE  
 FRANKLIN, TN 37069

BILL TO:  
 RECEIVERSHIP MANAGEMENT, INC  
 510 HOSPITAL DRIVE, STE 490  
 MADISON, TN 37115

CLIENT REFERENCE: RSPT1

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
10/1/2019	JBB	RSPT1	EMAILS FROM BILLY SPAULDING RE AUDIT AND 5500s, REPLYs RE SAME, EMAIL FROM MEMEBERS RE QUESTIONS, EMAILS TO ROB MOORE AND JACQUI LAWSON RE SCHEDULE	0.40	170.00	68.00
10/2/2019	JBB	RSPT1	EMAILS FROM BILLY SPAULDING RE 5500 SCHEDULES AND PROCESS REQUIRED, EMAIL TO AND FROM ASPIRE RE SAME, DISCUSSION WITH JACQUI LAWSON, BEGIN PROCESS OR REVIEW AND SIGNING 5500S	2.50	170.00	425.00
10/3/2019	JBB	RSPT1	CONTINUE REVIEW AND SIGN OF 5500s, DISCUSSION WITH JACQUI LAWSON RE SAME	2.50	170.00	425.00
10/4/2019	JBB	RSPT1	MULTIPLE EMAILS RE AUDIT AND ASPIRE, EMAILS TO AND FROM BILLY SPAULDING RE AUDIT PROGRESS, DISCUSSION WITH ROB MOORE RE SAME, DRAFT SEPTEMBER REPORT, EMAIL RE SAME	1.30	170.00	221.00
10/7/2019	JBB	RSPT1	MULTIPLE EMAILS TO AND FROM BILLY SPAULDING ROB MOORE RE 5500 AND AUDIT, EMAILS FROM TIM HOLMES RE CORRECTIONS, REVIEW ALL AUDIT AND CHANGES AND CORRECTIONS, EMAILS RE PAYMENT, EMAILS FROM BYM TUDOR RE CHANGES TO RESOLUTION	2.00	170.00	340.00
10/8/2019	JBB	RSPT1	ADDTIIONATL COMMENTS AND CHANGES RE AUDIT, EMAILS FROM ASPIRE RE COMMAND DECISIONS AND RESPONSES, QUESTION RE 5500	0.60	170.00	102.00
10/9/2019	JBB	RSPT1	COMMENTS ON 5500 AND AUDIT, EMAILS RE SAME, EMAILS RE PAYMENTS, QUESTION RE REPORT	0.50	170.00	85.00
10/10/2019	JBB	RSPT1	EMAILS RE FINAL 5500, EMAILS FROM BILLY SPAULDING RE SAME	0.30	170.00	51.00
10/11/2019	JBB	RSPT1	EMAILS RE FINAL 5500, REVIEW SAME, RESPONSE RE FILING, EMAIL TO COUNSEL RE REPORT	0.50	170.00	85.00
10/14/2019	JBB	RSPT1	REVIEW AND SIGN 5500, EMAIL RE SAME, EMAIL AND CALL TO COUSNEL RE REPORT, EMAIL RE RESOLUTION, REVIEW AND SIGN SAME	0.50	170.00	85.00
10/15/2019	JBB	RSPT1	EMAIL RE REPORT BEING FILED, EMAIL RE PAYMENTS, EMAIL FROM ROB MOORE RE WEBSITE, QUESTION RE EMAIL TO GROUP	0.30	170.00	51.00
10/16/2019	JBB	RSPT1	EMAIL RE 5500 FIILNGS	0.10	170.00	17.00
10/17/2019	JBB	RSPT1	EMAILS FROM ASPIRE RE QUESTIONS, RESPONSE RE SAME	0.20	170.00	34.00
10/18/2019	JBB	RSPT1	DISCUSSION WITH ROB MOORE RE STATUS, EMAIL RE GROUP ON LAST REPORT, EMAIL TO ROB MOORE RE SAME	0.40	170.00	68.00

10/21/2019	JBB	RSPT1	EMAIL FROM ROB MOORE RE CHAGNES, EMAIL FROM LIZ BREEDING RE EMAIL TO GROUP, EMAILS FROM ASPIRE, EMAIL TO ROB MOORE RE SEPTEMBER REPORT, EMAIL TO JACQUI LAWSON RE APPROVAL	0.60	170.00	102.00
10/22/2019	JBB	RSPT1	EMAILS TO AND FROM ROB MOORE, LAUREN GARCIA RE SEPTEMBER REPORT, CHANGES TO SAME, QUESTION RE DOL, EMAILS RE ASPIRE	0.50	170.00	85.00
10/23/2019	JBB	RSPT1	EMAILS RE QUESTIONS FROM MEMBERS, EMAIL TO AND FROM LAUREN GARCIA	0.30	170.00	51.00
10/24/2019	JBB	RSPT1	EMAIL TO AND FROM DOL RE REPORT, QUESTION RE SAME	0.20	170.00	34.00
10/25/2019	JBB	RSPT1	EMAIL RE FINAL AMOUNTS, COLLECTION FROM COLORADO FIRM, STATUS ON TERMINATION	0.50	170.00	85.00
10/28/2019	JBB	RSPT1	EMAIL FROM DOL RE OCTOBER REPORT	0.10	170.00	17.00
10/29/2019	JBB	RSPT1	EMAIL TO LAUREN GARCIA RE OCTOBER REPORT, EMAIL TO COUNSEL RE SAME, UPDATE RE STATUS OF TERMINATION	0.30	170.00	51.00
10/30/2019	JBB	RSPT1	UPDATE FROM ROB MOORE RE CALL WITH MEMBER	0.10	170.00	17.00
10/31/2019	JBB	RSPT1	QUESTION RE NEXT REPORT	0.10	170.00	17.00
		<u>RSPT1 TOTAL</u>		<u>14.80</u>		<u>2,516.00</u>

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

Invoice for Professional Services

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Client Name	Description	Hours	Rate	Total
10/1/2019	Elizabeth E. Breeding	SCAN IN BATCH 2 OF DISTRIBUTION FORMS, CREATE SHIPPING LABEL AND TRAVEL TO FEDEX TO OVERNIGHT BATCH 1 TO ASPIRE	4.1	\$61.00	\$250.10
10/1/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL	0.1	\$79.00	\$79.00
10/1/2019	Robert E. Moore, Jr.	NUMEROUS EMAILS TO AND FROM EMPLOYER SPONSORS RE: DISTRIBUTION TIMING, COMPLIANCE QUESTIONS, QES DISTRIBUTION QUESTIONS 3.3	3.3	\$160.00	\$528.00
10/2/2019	Elizabeth E. Breeding	PRINT & FAX DISTRIBUTION FORMS (BATCH 2) TO ASPIRE; OPEN AND SORT MAIL; DATA ENTRY OF RTS DISTRIBUTION FORMS; DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; CALL TO ROBERT BERRIO TO CLARIFY IF CASH OR WIRE ROLLOVER & REQUEST TO EMAIL WITH BB&T ACCT #, EMAIL TO RAYMOND DELGADO RE: PENDING WIRE INSTRUCTIONS, EMAIL TO A. MILLWARD RE: RECEIPT OF FAX SENT; CALL TO PATRICK LOGAN RE: NEED TO AMEND CASH DISTRIBUTION SELECTION AS NOT ROTH; PRINT & SCAN IN (BATCH 3) DISTRIBUTION FORMS	4.8	\$61.00	\$292.80
10/2/2019	Jacqui D. Lawson	MEETING WITH JEANNE BRYANT, SUBMITTING F5500 FOR BRYANT SIGNATURE	2	\$79.00	\$158.00
10/2/2019	Lauren B. Garcia	PREPARE AND POST 5 DEPOSITS	0.4	\$79.00	\$31.60
10/2/2019	Robert E. Moore, Jr.	CONTINUED WORK ON EMPLOYER TERMINATIONS, DISCUSSION WITH L.BREEDING ON PROCESSING FORMS, ADDITIONAL QES WORK, AUDIT UPDATES 2.8	2.8	\$160.00	\$448.00

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

10/3/2019	Elizabeth E. Breeding	CALL FROM ROBERT BERRIO TO AMEND DISTRIBUTION FORM FROM CASH CHECK TO PARTICIPANT SELECTION TO ROLLOVER, ADD ACCT # FOR BB&T & PRINT/ ATTACH EMAIL CONFIRMATION; CALL FROM MERRILEE JARVIS TO ASSIST WITH COMPLETION OF DISTRIBUTION FORM; DATA ENTRY OF DISTRIBUTION FORM RECEIVED DATE; CALL FROM PAUL HANLEY RE: RECEIPT OF HIS DISTRIBUTION FORM	3.5	\$61.00	\$213.50
10/3/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL	0.1	\$79.00	\$7.90
10/3/2019	Lauren B. Garcia	TRIP TO BANK TO MAKE DEPOSIT (SPLIT)	0.2	\$61.00	\$12.20
10/4/2019	Elizabeth E. Breeding	CALL FROM R. MACKINNON RE: BLACKOUT PERIOD & FORM INSTRUCTIONS; RE-SEND DISTRIBUTION FORM OF MICHAEL HALL TO ASPIRE; DATA ENTRY OF RTS DIST FORMS; DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; UPDATE ADDRESS, METER POSTAGE & RE-MAIL DIST & COVER LETTER TO DEAN DYSLIN; CALL FROM JAMES HEADEN'S FINANCIAL ADVISOR TO CONFIRM RECEIPT OF DISTRIBUTION FORM; ASSIST L. PARKER WITH ACCOUNT # & BALANCE	3.8	\$61.00	\$231.80
10/7/2019	Elizabeth E. Breeding	EMAIL FROM RAYMOND DELGADO RE: WIRE INSTRUCTIONS FOR DISTRIBUTION, ADD ACCT INFO, PRINT & ATTACH EMAIL, FWD. TO R.M/J.B. FOR SIGNATURE; VOICEMAIL & RETURN CALL TO SCOTT JOHNSON RE: TERMINATION PROCESS; UPDATE ADDRESS AND LAST NAME FOR PARTICIPANT MEREDITH ELLIS; PRINT, & METER POSTAGE NEW FORM TO PATRICK LOGAN AND ROBERT BERRIO PER R.M; SCAN BATCH 4 OF DISTRIBUTION FORMS, PRINT & FAX TO ASPIRE; RECORD & UPDATE RTS DISTRIBUTION FORMS; OPEN AND SORT MAIL, COPY LARGE ENVELOPES, DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; MAIL BENEFICIARY FORM FOR SHARON GARR C/O JOHN GARR; TRAVEL TO POST OFFICE FOR OUTGOING CERTIFIED MAIL; DATA ENTRY OF DATE DISTRIBUTION FORMS SENT TO ASPIRE	5.8	\$61.00	\$353.80

**RETIREMENT SECURITY PLAN & TRUST - ADMIN****October 2019**

Date	Name	Description	Hours	Rate	Total
10/7/2019	Robert E. Moore, Jr.	REVIEW EMAILS FROM B.SPAULDING RE: AUDIT .2; REVIEW AND RESPOND TO EMAILS FROM A.MILLWARD RE: TERMINATIONS .2; HARDSHIP DISTRIBUTIONS AMENDMENT FROM B.TUDOR DRAFT SIGNED AND FORWARDED FROM J.BRYANT .25	0.65	\$160.00	\$104.00
10/8/2019	Elizabeth E. Breeding	DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; EMAIL WITH K. JERMAN RE: S. COOP'S DISTRIBUTION STATUS; DATA ENTRY OF RTS DISTRIBUTION FORMS; EMAIL R. DELGADO TO CONFIRM RECEIPT OF ACCT INFO	2	\$61.00	\$122.00
10/8/2019	Robert E. Moore, Jr.	EMAIL TO T.HOLMES RE: AUDIT .2	0.2	\$160.00	\$32.00
10/9/2019	Elizabeth E. Breeding	DATA CHECK OF RETURNED DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE AND EDIT INCORRECT/ ADD MISSING INFO; REVIEW EMAIL CORRESPONDENCE BETWEEN R.M. AND NEREYDA DOMINGUEZ & RETURN CALL TO PARTICIPANT RE: DISTRIBUTION; CALL FROM DAVID BORMUTH RE: DISTRIBUTION FORM TRACKING # 7017 1450 0001 3217 9503 NOT RECEIVED & EMAIL COPY; PRINT & FAX (BATCH 5) DISTRIBUTION FORMS TO ASPIRE	2.8	\$61.00	\$170.80
10/9/2019	Lauren B. Garcia	EMAIL FORWARDED FROM EMPLOYER RE POTENTIAL DUPLICATE TERM FEE PAID, REVIEW ACCOUNTING RECORDS AND REPLY	0.4	\$79.00	\$31.60
10/9/2019	Lauren B. Garcia	EMAIL FROM J.BRYANT RE STATUS OF AUGUST COURT REPORT, RECEIPT OF SEPTEMBER DRAFT REPORT, CALL TO ALLEN VELONE RE STATUS OF REFUND	0.3	\$61.00	\$18.30
10/9/2019	Robert E. Moore, Jr.	REVIEW AND RESPOND TO AUDIT QUESTIONS FROM T.HOLMES .2	0.2	\$160.00	\$32.00
10/10/2019	Elizabeth E. Breeding	DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; COUNT OF PARTICIPANTS WITH BALANCE THAT HAVE NOT YET RETURNED COMPLETED DISTRIBUTION FORM, RTS & REPORT LISTS TO R.M.	1.6	\$61.00	\$97.60
10/10/2019	Jacqui D. Lawson	EMAIL F5500 FOR SIGNATURE; SUBMIT, FILE, & PRINT 82 EMPLOYER FORMS WITH PROPER DOCUMENTATION	4.5	\$79.00	\$355.50
10/10/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL, PREPARE AND POST 4 DEPOSITS	0.4	\$79.00	\$31.60

**Wednesday, November 13, 2019****Page 3 of 9**

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Name	Description	Hours	Rate	Total
10/10/2019	Lauren B. Garcia	PREPARE EXPENSE RECOVERABLE AND INVOICING FOR SEPTEMBER REPORT	0.3	\$79.00	\$23.70
10/10/2019	Lauren B. Garcia	EMAIL FROM R.MOORE REQUESTING RECEIPT OF PAYMENT, TRIP TO BANK TO MAKE DEPOSIT (SPLIT)	0.2	\$61.00	\$12.20
10/10/2019	Robert E. Moore, Jr.	RESPOND TO PARTICIPANT QUESTIONS RE: TERMINATION DISTRIBUTIONS .2	0.2	\$160.00	\$32.00
10/11/2019	Elizabeth E. Breeding	RESEARCH MISSING INFO FOR RTS PARTICIPANT'S THROUGH 10-10-19 WITH \$500 + BALANCE VIA SEARCHBUG & DATA ENTRY, METER CERTIFIED POSTAGE FOR RE-MAIL & TRAVEL TO POST OFFICE; SCAN & FAX DISTRIBUTION BATCH; DATA ENTRY OF RTS DISTRIBUTION FORM; CALL & EMAIL WITH C. GARNER RE: MISSING SIGNATURE ON DISTRIBUTION FORM	3.8	\$61.00	\$231.80
10/11/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL, EDIT TO EXPENSE RECOVERABLE, PREPARE AND POST DEPOSIT	0.4	\$79.00	\$31.60
10/14/2019	Elizabeth E. Breeding	EMAIL CORRESPONDENCE WITH PATRICK LOGAN RE: CONFIRM RECEIPT OF DISTRIBUTION FORM & ASSIST WITH SEPARATION DATE; RECORD & FILE CERTIFIED MAIL RECEIPTS FROM 10/11/19 RTS RE-MAILS; RECORD & FILE CERTIFIED MAIL RECEIPT FOR RE-MAIL DIST FORM TO DEAN DYSLIN ON 10-4-19; DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; CALL FROM C. GARNER RE: ASSIST WITH COMPLETION OF DISTRIBUTION FORM	3	\$61.00	\$183.00
10/14/2019	Lauren B. Garcia	PREPARE 210 EXHIBIT	0.3	\$79.00	\$23.70
10/14/2019	Lauren B. Garcia	EDITS TO SEPTEMBER DRAFT REPORT, CREATE INVOICING SUMMARY EXHIBIT AND PREPARE COURT REPORT DRAFT AND EXHIBITS - EMAIL TO R.MOORE FOR EDITS, RECEIPT OF FILED AUG 2019 REPORT, SAVE TO FDRIVE AND FILE	0.7	\$61.00	\$42.70
10/15/2019	Elizabeth E. Breeding	DATA CHECK OF DISTRIBUTION FORM TO CONFIRM ACCT #, SSN, HIRE DATE & TERM DATE FOR RETURNED DISTRIBUTION FORMS AND EDIT INCORRECT/ ADD MISSING INFO; OPEN & SORT MAIL, DATA ENTRY OF DATE DISTRIBUTION FORMS RECEIVED; UPDATE RTS DISTRIBUTION FORMS; CALL FROM MARY NIEHAUS RE: COMPLETION OF DISTRIBUTION FORM & NAME CHANGE	2.9	\$61.00	\$176.90



**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Name	Description	Hours	Rate	Total
10/15/2019	Jacqui D. Lawson	ANALYSIS OF CURRENT STATUS OF ENTITY AND ESTABLISHMENT OF PAYOUT LIABILITY FOR PAST FEE ACCRUALS. UPDATE REGISTER AND DISCUSSION ON COMPANY STATUS.	0.5	\$79.00	\$39.50
10/15/2019	Lauren B. Garcia	EMAIL TO J.BRYANT RE TERM FEE, RECEIPT OF TWO 210 FEES AND TERM FEES	0.3	\$61.00	\$18.30
10/15/2019	Lauren B. Garcia	REQUEST FROM J.BRYANT FOR ACCOUNTING OF AUG-SEPT FEES PAID BY PARTICIPANT	0.3	\$79.00	\$23.70
10/16/2019	Elizabeth E. Breeding	CALL FROM P. HILTY RE: UPDATE ADDRESS, METER CERTIFIED POSTAGE TO RE-SEND COVER LETTER & DISTRIBUTION FORM & TRAVEL TO POST OFFICE; SCAN, PRINT & FAX (BATCH 7) DIST FORMS TO ASPIRE; DATA ENTRY OF RTS RECEIVED DATE; EMAIL TO R. BERRIO TO CONFIRM RECEIPT OF DISTRIBUTION FORM	2.5	\$61.00	\$152.50
10/16/2019	Lauren B. Garcia	EMAIL TO L.BREEDING RE PARTICIPANT PHONE CALL, TRIP TO BANK TO MAKE DEPOSIT (SPLIT)	0.2	\$61.00	\$12.20
10/16/2019	Lauren B. Garcia	PREPARE DEPOSIT AND POST 210 FEES RECEIVED	0.2	\$79.00	\$15.80
10/16/2019	Robert E. Moore, Jr.	EMAILS TO AND FROM A.MILLWARD RE: TERMINATIONS .25	0.25	\$160.00	\$40.00
10/17/2019	Elizabeth E. Breeding	EMAIL CORRESPONDENCE WITH A. MILLWARD RE: FAX TRANSMISSION OF BATCH 7 & EMAIL DISTRIBUTION FORM FOR RODERICK MACKINNON; RESEARCH MISSING PARTICIPANT INFO FOR RTS WITH BALANCE OVER \$500 VIA SEARCHBUG, PHONE & EMAIL CORRESPONDENCE WITH PARTICIPANTS; UPDATE DATABASE; ASSEMBLE RE-MAILS TO INCLUDE COVER LETTER & DIST PACKET	5.5	\$61.00	\$335.50
10/18/2019	Elizabeth E. Breeding	METER CERTIFIED POSTAGE FOR MISSING PARTICIPANT DISTRIBUTION & COVER LETTER RE-MAILS AND TRAVEL TO POST OFFICE TO DELIVER; DATA ENTRY OF DATE DISTRIBUTION FORMS SENT TO ASPIRE; CALL WITH J. GARR RE: NEED RE-COMLETE NEW BENEFICIARY DISTRIBUTION FORM; EMAIL CORRESPONDENCE WITH T.J. CARTER RE: CURRENT ADDRESS & SEND DISTRIBUTION PACKET; CALL TO STEPHANIE GARLAND (HEADEN) RE: NEED COPY OF DL & DOCUMENTATION OF LAST NAME	3.8	\$61.00	\$231.80



**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Employee Name	Description	Hours	Rate	Total
10/21/2019	Elizabeth E. Breeding	MASS EMAIL IMPORTANT UPDATE TO PARTICIPANTS; EMAIL TO A. MILLWARD RE: EXPEDITE STEVEN COOP'S DISTRIBUTION FORM, SCAN & ATTACH COPY; CALLS FROM PARTICIPANTS RE: COMPLETION OF DIST FORM; EMAIL TO A. MILLWARD RE: SCANNED COLOR COPY OF STEPHANIE (HEADEN) GARLAND'S DL & MARRIAGE CERT	1.5	\$61.00	\$91.50
10/21/2019	Lauren B. Garcia	RECEIPT OF LEGAL FEES INVOICE, REVIEW ACCTS PAYABLE	0.1	\$79.00	\$7.90
10/21/2019	Lauren B. Garcia	EMAIL FROM E. BREEDING WITH REQUEST TO PRINT COLOR DOCUMENTS	0.1	\$61.00	\$6.10
10/22/2019	Elizabeth E. Breeding	EMAIL TO CHRISTOPHER HARRELL RE: ADDRESS OF RECORD WITH ATTACHED DISTRIBUTION FORM/ COVER LETTER & UPDATE ADDRESS; CALL FROM BILL QUINT RE: DIST ASSET BALANCE & MSG TO R.M.; RESEARCH MISSING PARTICIPANT INFO VIA SEARCHBUG & METER CERTIFIED POSTAGE FOR RE-MAILS	2	\$61.00	\$122.00
10/22/2019	Lauren B. Garcia	EDITS TO SEPTEMBER REPORT, SCAN TO FILE AND FORWARD TO JBRYANT FOR SUBMISSION TO DOL	0.4	\$61.00	\$24.40
10/22/2019	Robert E. Moore, Jr.	RESPOND TO FEE QUESTIONS FROM EMPLOYER .2; QES WORK ON NUMEROUS EMPLOYERS 2.7	2.9	\$160.00	\$464.00
10/23/2019	Elizabeth E. Breeding	TRAVEL TO POST OFFICE RE: CERTIFIED MAIL OF PARTICIPANT RE-MAILS; SEND (BATCH 8) DISTRIBUTION FORMS TO A. MILLWARD AT ASPIRE FINANCIAL SERVICES VIA SECURE EMAIL & CONFIRM RECEIPT VIA EMAIL; CALL FROM P. HILTY RE: ASSIST WITH COMPLETION OF DIST FORM; CALL RE: AIMEE LANTZY'S DIST FORM, CALL FROM J. GARR TO ASSIST WITH COMPLETION OF BENEFICIARY PACKET	1	\$61.00	\$61.00
10/23/2019	Lauren B. Garcia	EMAIL FROM J.BRYANT REQUESTING EDITS TO SEPT REPORT, EDIT MADE, SCANNED AND FORWARDED TO J.BRYANT	0.2	\$61.00	\$12.20
10/23/2019	Robert E. Moore, Jr.	RESPOND TO DISTRIBUTION QUESTIONS AND QES ISSUES 2.1; WORK THROUGH DISTRIBUTIONS FILES ON QES MATTERS 1.3	3.4	\$160.00	\$544.00

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Name	Description	Hours	Rate	Total
10/24/2019	Elizabeth E. Breeding	EMAIL CORRESPONDENCE WITH AMBER ARORA RE: RE-MAILING OF HER MISSING PARTICIPANT PACKET ON 10/18/19, VERIFY ADDRESS & ATTACH PDF; CALL FROM MICHELLE ROGERS RE: ASSIST WITH COMPLETION OF BENEFICIARY DISTRIBUTION FORM; DATA ENTRY OF DATE SENT (10-23-19) TO ASPIRE FOR BATCH 8 OF DISTRIBUTION FORMS	0.8	\$61.00	\$48.80
10/24/2019	Jacqui D. Lawson	RESPOND TO JEANNE BRYANT REGARDING BUDGET; ANALYZE RSPT FUNDS AVAILABLE & FEE FILINGS; APPROVE 2185 CONTRACT LABOR FEES DUE 10.31.19	1	\$79.00	\$79.00
10/24/2019	Robert E. Moore, Jr.	EMPLOYER CALLS .3	0.3	\$160.00	\$48.00
10/25/2019	Elizabeth E. Breeding	CALL FROM FINANCIAL REP RE: BLANCA BELTRAN LEMUS' DIST, CALLS (3) FROM FERNANDO MEDRANO RE: INQUIRE ABOUT POSSIBILITY TO EXPEDITE DISTRIBUTION & EMAIL TO A. MILLWARD AT ASPIRE RE: SAME	0.8	\$61.00	\$48.80
10/25/2019	Jacqui D. Lawson	MEETING WITH JBRYANT, STATUS UPDATE RECONCILIATION OF ACCTS	0.5	\$79.00	\$39.50
10/25/2019	Lauren B. Garcia	METER AND MAIL CHECK PAYMENTS, FILE BACK-UP	0.1	\$61.00	\$6.10
10/25/2019	Lauren B. Garcia	TRIP TO PO BOX TO MAIL PAYMENTS (SPLIT)	0.1	\$61.00	\$6.10
10/25/2019	Lauren B. Garcia	PREPARE PAYMENT, ISSUE CHECK	0.1	\$79.00	\$7.90
10/28/2019	Elizabeth E. Breeding	CALL FROM M. BLUM RE: RMI'S ADDRESS & BALANCE INQUIRY, CALL FROM P. LANTZY RE: A. LANTZY'S DISTRIBUTION FORM COMPLETION; RETURN CALL & EMAIL TO JUDITH STUBBS RE: BENEFICIARY DOCUMENTS NEEDED FOR HER SON, PARTICIPANT CHARLES STUBBS' & METER POSTAGE FOR CERTIFIED COPY OF SAME; INITIAL PROCESSING AND DATA CHECK FOR PARTICIPANT AND/OR BENEFICIARY DISTRIBUTION FORMS; EMAIL R.M. TO CHECK ACCOUNT BALANCE FOR PARTICIPANT JEFFREY YODER; SPECIFY DISTRIBUTION FORMS FOR PARTICIPANTS WITH BALANCE UNDER \$500	2.8	\$61.00	\$170.80

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Employee Name	Description	Hours	Rate	Total
10/29/2019	Elizabeth E. Breeding	REVIEW EMAIL FROM L.G. RE: GENE WYMAN'S DISTRIBUTION FORM; UPDATE PARTICIPANT ADDRESS, EMAIL PDF & METER POSTAGE FOR CERTIFIED HARD COPY RE-MAIL; DATA ENTRY OF BENEFICIARY DISTRIBUTION FORMS SENT DATE & NAME; CALL FROM PARTICIPANT CAROL MILLER, METER CERTIFIED POSTAGE & RE-SEND DISTRIBUTION FORM PER REQUEST; UPDATE ZERO BALANCE PARTICIPANTS IN DATABASE; CALL WITH JUDITH STUBBS RE: ASSISTANCE COMPLETING BENEFICIARY PACKET; CREATE SPREADSHEET OF RTS PARTICIPANT FORMS WITH BALANCE UNDER \$500 & EMAIL TO ASPIRE; RESEARCH CURRENT ADDRESS FOR PARTICIPANTS CRAIG MILLER AND JEFFREY YODER VIA SEARCHBUG & METER CERTIFIED POSTAGE FOR RE-MAIL; EMAIL WITH M. NIEHAUS RE: ACCT BALANCE; EMAIL TO B. HAMRICK IN ATTEMPT TO DELIVER DISTRIBUTION FORM FOR (QTY 2) RTS	3.6	\$61.00	\$219.60
10/29/2019	Jacqui D. Lawson	POST FEE AND EXPENSE ACCRUALS TO GL. PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 10.31.2019 INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THROUGH 9.30.2019	1	\$79.00	\$79.00
10/29/2019	Lauren B. Garcia	LVM WITH CRYSTAL AT ALLEN VELLONE FOLLOWING UP ON REFUND, EMAIL SEPT WORD AND PDF VERSION REPORTS TO J.BRYANT TO FORWARD TO CHRISTIANSON; CALL FROM CRYSTAL FOLLOWING UP, CALL FROM PARTICIPANT RE CERTIFIED LETTER RETURNED, EMAIL TO L.BREEDING TO FOLLOW-UP,	0.6	\$61.00	\$36.60
10/29/2019	Robert E. Moore, Jr.	RESPOND TO DISTRIBUTION QUESTIONS AND DISTRIBUTION FORMS QUESTIONS 1.15	1.15	\$160.00	\$184.00

**RETIREMENT SECURITY PLAN & TRUST - ADMIN** **October 2019**

Date	Employee Name	Description	Hours	Rate	Total
10/30/2019	Elizabeth E. Breeding	CALL FROM FINANCIAL REPRESENTATIVE RE: COMPLETION OF J. YODER'S DISTRIBUTION FORM; REVIEW NOTICE & EMAIL FROM R.M. RE: DATA TO BE INCLUDED FOR EACH PARTICIPANT WITH POSITIVE BALANCE UNDER \$500 FOR TRANSFER TO DEFAULT IRA; CALL FROM C. GARNER RE: STATEMENT AMOUNT & FWD. MSG TO R.M.; ATTEMPT TO CONTACT PARTICIPANT W. BENNETT RE: MISSING ROLLOVER INFO FROM DISTRIBUTION FORM; ADD CONTACT INFO TO PDF, PRINT W9 FORM & METER POSTAGE TO J. GARR, BENEFICIARY OF S. GARR; SEND DISTRIBUTION FORMS (BATCH 9) FOR D. DYSLIN & M. CORDOVA SANCHEZ VIA SECURE EMAIL, FILE & DATA ENTRY OF DATE SENT TO ASPIRE; RESEARCH CONTACT INFO FOR S. GETZ VIA SEARCHBUG, CALL RE: INCOMPLETE DISTRIBUTION & EMAIL PDF OF PACKET	3.2	\$61.00	\$195.20
10/30/2019	Lauren B. Garcia	MESSAGE TO E.BREEDING RE PARTICIPANT CALL, STUFF AND METER MAIL	0.2	\$61.00	\$12.20
10/30/2019	Lauren B. Garcia	PREPARE 4 CHECK PAYMENTS	0.4	\$79.00	\$31.60
10/30/2019	Robert E. Moore, Jr.	RESPOND TO TERMINATION QUESTIONS FROM EMPLOYERS, QES SECURITIES WORK AND SUCCESSOR PLAN REVIEW .2	0.2	\$160.00	\$32.00
10/30/2019	Robert E. Moore, Jr.	CALL WITH J.BRYANT RE: TERMINATIONS .3	0.3	\$160.00	\$48.00
10/31/2019	Elizabeth E. Breeding	RETURN CALL VOICEMAIL TO M. LEAL RE: HER DISTRIBUTION AMOUNT; UPDATE DATABASE FOR RTS PARTICIPANT BALANCE UNDER \$500 FOR DIRECTED IRA ROLLOVER	1.2	\$61.00	\$73.20

**Total** **\$7,857.40**

**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.  
510 Hospital Drive, Suite 490  
Madison, TN 37115-5049

November 1, 2019

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 21465

DATE	DESCRIPTION	HOURS	AMOUNT	
Oct-07-19	Emails from and to R. Moore re: hardship withdrawal amendment; finalize same for J. Bryant's signature.	0.20	50.00	BET
<b>TOTAL FEES:</b>		0.20	\$50.00	
<b>TOTAL DISBURSEMENTS:</b>				\$0.00
<b>TOTAL FEES &amp; DISBURSEMENTS:</b>				\$50.00
	Previous Balance			\$1,075.00
	Previous Payments			\$0.00

<b>PLEASE PAY:</b>	<b>\$1,125.00</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

11/13/2019 5:48 PM

BILLY SPAULDING INVOICE FOR OCTOBER 2019  
RSPT PLAN

PAGE 1

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
10/2/19	BBS	RSPT1	READ AND REPLY TO E MAILS ON FILING EMPLOYERS F5500. LOGIN TO EFAST2. DO FINAL REVIEW OF TY 2018 EMPLOYERS F5500. SEND NOTICE TO RMI THAT EMPLOYER F5500'S ARE READY TO SIGN.	5.00	120.00	600.00
10/4/19	BBS	RSPT1	READ E MAILS ON ACCESS TO ASPIRE DATABASE. SIGN IN, RUN TY 2019 STMT REPORT AND VERIFY THAT ACCESS HAD BEEN RESTORED. RECONCILE BEGINNING BALANCES ON TY 2019 PLAN STMT WITH TY 2018 ENDING BALANCES.	1.00	120.00	120.00
10/5/19	BBS	RSPT1	LOGIN TO ACCESS DATABASE AND DOWNLOAD INVESTMENT BALANCES AS OF 12-31-18. PREPARE SCHEDULE OF ASSETS TO ATTACH TO F5500. SEND SCHEDULE TO AUDITOR.	1.50	120.00	180.00
10/7/19	BBS	RSPT1	READ DRAFT OF AUDIT REPORT. SEND COMMENTS TO AUDITOR.	1.50	120.00	180.00
10/8/19	BBS	RSPT1	READ UPDATED DRAFT OF AUDIT REPORT AND DRAFT OF MANAGEMENT LETTER. SEND COMMENTS ON MANAGEMENT LETTER TO RMI.	1.00	120.00	120.00
10/9/19	BBS	RSPT1	READ E MAILS ON ADDITIONAL QUESTIONS ON AUDIT REPORT. PREPARE SCHEDULE OF EMPLOYER F5500'S TO SUBMIT AND SEND E MAIL ON EFAST2 FILING SCHEDULE.	0.70	120.00	84.00
10/10/19	BBS	RSPT1	ADD ATTACHMENTS TO PLAN EFAST2 F5500. RUN EFAST2 VERIFY AND UPDATE F5500 FOR FINAL ENTRIES. SEND E MAIL TO RMI THAT F5500 IS READY TO SIGN.	0.70	120.00	84.00
					<u>11.40</u>	<u>1,368.00</u>

RMI EXP RECOVERABLE RSPT1 - Oct 2019  
10/1/2019 through 10/31/2019

11/13/2019

Page 1

Category	10/1/2019- 10/31/2019	OVERALL TOTAL
<b>5100 FEES RMI</b>		
5300-RECEIVERS FEES	-2,536.00	-2,536.00
5610-CONTRACT LABOR RMI	-5,321.40	-5,321.40
<b>TOTAL 5100 FEES RMI</b>	<b>-7,857.40</b>	<b>-7,857.40</b>
<b>5150 FEES LEGAL</b>		
5400-LEGAL FEES	-50.00	-50.00
<b>TOTAL 5150 FEES LEGAL</b>	<b>-50.00</b>	<b>-50.00</b>
<b>5150 FEES OTHER</b>		
5697-OTHER CONTRACT LABOR	-3,884.00	-3,884.00
<b>TOTAL 5150 FEES OTHER</b>	<b>-3,884.00</b>	<b>-3,884.00</b>
<b>5300 EXPENSE</b>		
6205-COPIES	-755.10	-755.10
6210-POSTAGE	-189.85	-189.85
6215-COURIER & OVERNIGHT	-78.53	-78.53
6222-TELEPHONE LONG DISTANCE	-561.00	-561.00
<b>TOTAL 5300 EXPENSE</b>	<b>-1,584.48</b>	<b>-1,584.48</b>
<b>OVERALL TOTAL</b>	<b>-13,375.88</b>	<b>-13,375.88</b>