

Receivership Management, Inc.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

February 17, 2014

Ms. Eva Lemeh, Chapter 7 Trustee
Sommet Group LLC
4300 Kings Lane
Nashville, TN 37218

Isabel Colon, Acting Regional Director
Employee Benefits Security Administration
U.S. Department of Labor
61 Forsyth Street SW
Suite 7B54 - SNAFC
Atlanta, GA 30303

Robert M. Lewis
Counsel
U.S. Department of Labor
Office of the Solicitor, Atlanta Regional Office
Sam Nunn Atlanta Federal Center
61 Forsyth Street, Room 7T10
Atlanta, GA 30303

RE: Sommet Group Health Plan

Dear Ms. Lemeh, Ms. Colon and Mr. Lewis:

Pursuant to the Appointment and Engagement Documents entered by Samuel K. Crocker, Chapter 7 Trustee dated October 20, 2010, the Successor Trustee of the Sommet Group Health Plan (the "Health Plan") submits this Fourth Report and Fee Notice for fees and expenses for May 1, 2011 to December 31, 2013.

ACTIVITY REPORT

During the above referenced period, the Successor Fiduciary and her staff received Plan reimbursements from medical providers who had received over payments. The payments collected totaled \$19,933.27. Of these collections, \$8,799.94 was received from the bankruptcy trustee as plan assets not belonging to the bankruptcy estate. The \$11,133.33 balance was received from either the medical provider or the Plan's former TPA. We have responded to inquiries that have come in over the period sporadically. We

have continued to monitor the bankruptcy and the criminal cases involving former principals of the health plan. Because of the Affordable Care Act, the need for Letters of Creditable Coverage has been eliminated.

ACCOUNTINGS REGARDING THE HEALTH PLAN

Attached hereto as **Exhibit 1** is a schedule of the hourly rates for the Successor Trustee and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Appointment.

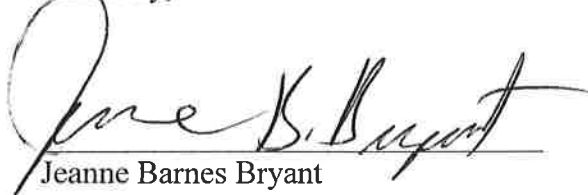
Attached hereto as **Collective Exhibit 2** are expense summaries for the period May 1, 2011 through December 31, 2013. Total expenses, as listed on Exhibit 2 include \$270.00 in Successor Trustee fees, \$4,077.75 in contract labor expenses, and \$885.14 in other expenses (which include identified charges for other fees, postage, copies, telephone, travel, etc.).

FUTURE ACTIVITIES

We had discussed earlier that we believe it is time to wind up the affairs of the Sommet Group Health Plan and turn over the remaining funds to the bankruptcy trustee. We have been advised by ERISA Counsel we are prohibited from distributing these funds to the bankruptcy estate.

Assuming approval of the current fees and expenses, there is a balance as of 12-31-2013 of \$3,844.12. The Sommet Group Health Plan will remain open pending the criminal proceedings against the former principals of the Sommet Group LLC. The significant expenses incurred earlier in the project were due largely to preparing a Stop Loss Insurance Claim, investigating sources of potential asset recovery, and compiling and preparing the Health Plan's claim in bankruptcy. Since that time, little expense has been incurred in the 31 months since our last report.

Sincerely,



Jeanne Barnes Bryant
Successor Trustee
Sommet Group Health Plan
783 Old Hickory Blvd., Ste 255
Brentwood, TN 37027
Telephone: 615-370-0051
Fax: 615-373-4336

Receivership Management, Inc.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

Effective July 1, 2008

Fee Schedule for Receivership Management, Inc:

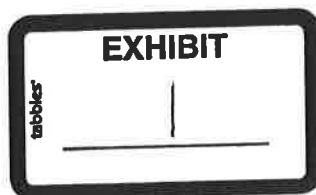
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour

Overhead charges are allocated pro-rata based upon the number of hours billed to a receivership. Currently overhead is billed at \$11.00 per hour. Overhead includes expenses of a general nature which cannot be charged to a specific receivership. Examples include depreciation on equipment, insurance, etc.

Rent is allocated to a receivership based on a physical presence (ie. Files, records, and other documentation) at the RMI location and the time spent on that receivership. It is by its nature an estimate and is normally set at the beginning of each quarter and remains constant during that quarter. The allocation is reviewed each month and if there is a material change in either the physical presence occupied or time spent on the receivership, the rent allocation is adjusted to reflect current conditions.

Office Expenses which can be specifically identified to a receivership (eg. telephone, postage, copies etc.) are charged to the receivership as incurred.

Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 50 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR SOMMET GROUP HEALTH BENEFIT PLAN
FOR THE PERIOD 5/01/11 THROUGH 12/31/13

Jeanne Barnes Bryant

MAY 2011 FEES	15.00
JUN 2011 FEES	15.00
MAY 2013 FEES	75.00
DEC 2013 FEES	<u>165.00</u>
TOTAL FEES	<u><u>\$270.00</u></u>



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

Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN

May 2011

5/18/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE CHECKS	0.1	\$150.00	\$15.00
Total					\$15.00

Receivership Management, Inc.
P. O. Box 2307
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SOMMET GROUP HEALTH BENEFIT PLAN **June 2011**

6/9/2011	Jeanne Barnes Bryant	UPDATE FROM ROB MOORE RE LETTER RESPONSES	0.1	\$150.00	\$15.00
Total					\$15.00

Receivership Management, Inc.
P. O. Box 2307
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SOMMET GROUP HEALTH BENEFIT PLAN

May 2013

5/15/2013	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE TAX ISSUES AND CLOSING	0.5	\$150.00	\$75.00
Total					\$75.00

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SOMMET GROUP HEALTH BENEFIT PLAN		December 2013	
12/3/2013	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING, REVIEW SPREADSHEETS, DISCUSSION WITH ROB MOORE RE SAME	0.4 \$150.00 \$60.00
12/4/2013	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE REPORT AND YEAR END WORK	0.4 \$150.00 \$60.00
12/5/2013	Jeanne Barnes Bryant	QUESTION RE TRUSTEE POSITION FROM ROB MOORE	0.1 \$150.00 \$15.00
12/9/2013	Jeanne Barnes Bryant	MEETING RE CLOSING ACCOUNT AND FINAL REPORT	0.2 \$150.00 \$30.00
Total			\$165.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR SOMMET GROUP HEALTH BENEFIT PLAN
FOR THE PERIOD 5/01/11 THROUGH 12/31/13

Receivership Management, Inc.

MAY 2011 FEES	720.25	
JUN 2011 FEES	695.00	
JUL 2011 FEES	178.25	
AUG 2011 FEES	168.25	
SEPT 2011 FEES	305.25	
OCT 2011 FEES	134.50	
NOV 2011 FEES	67.00	
DEC 2011 FEES	100.75	
JAN 2012 FEES	44.50	
FEB 2012 FEES	67.00	
MAR 2012 FEES	89.50	
APR 2012 FEES	89.50	
MAY 2012 FEES	67.00	
JUN 2012 FEES	112.00	
JUL 2012 FEES	112.00	
AUG 2012 FEES	89.50	
SEPT 2012 FEES	67.00	
OCT 2012 FEES	89.50	
NOV 2012 FEES	44.50	
DEC 2012 FEES	22.00	
JAN 2013 FEES	22.00	
FEB 2013 FEES	44.50	
MAR 2013 FEES	44.50	
APR 2013 FEES	99.50	
MAY 2013 FEES	44.50	
JUN 2013 FEES	44.50	
JUL 2013 FEES	44.50	
AUG 2013 FEES	44.50	
SEPT 2013 FEES	22.00	
OCT 2013 FEES	122.00	
NOV 2013 FEES	44.50	
DEC 2013 FEES	<u>237.50</u>	4,077.75
RMI EXPENSES 2011	495.60	
RMI EXPENSES 2012	248.44	
RMI EXPENSES 2013	<u>141.10</u>	<u>885.14</u>
TOTAL FEES		<u><u>\$4,962.89</u></u>

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SOMMET GROUP HEALTH BENEFIT PLAN

May 2011

Date	Client Name	Description	Hours	Rate	Total
5/2/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
5/3/2011	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT	0.25	\$45.00	\$11.25
5/4/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
5/5/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
5/9/2011	Robert E. Moore, Jr.	CLAIMS PROCESSING QUESTION .25; PROVIDER CLAIMS QUESTIONS .4; CALL WITH B.RICKBORN RE: HEALTH PLAN FUNDS .25	0.9	\$130.00	\$117.00
5/10/2011	Robert E. Moore, Jr.	DRAFTED 6 LETTERS OF CREDITABLE COVERAGE AND ALERTED K.CAUDEL OF ABSENCE OF ENROLLMENT OF 2 PARTICIPANTS REQUESTING LETTERS OF CREDITABLE COVERAGE 1.2; CALL TO DUSTIN MURPHY RE: REQUESTED LETTER OF CREDITABLE COVERAGE .10	1.3	\$130.00	\$169.00
5/11/2011	Robert E. Moore, Jr.	PARTICIPANT CALLS .10	0.1	\$130.00	\$13.00
5/12/2011	Robert E. Moore, Jr.	PARTICIPANT CALL .2	0.2	\$130.00	\$26.00
5/12/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
5/13/2011	Robert E. Moore, Jr.	PROVIDER CALL RE: UNPAID CLAIM NO STATUS MAY 2009 .6	0.6	\$130.00	\$78.00
5/16/2011	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT	0.25	\$45.00	\$11.25
5/17/2011	Robert E. Moore, Jr.	PROVIDER CALL .10	0.1	\$130.00	\$13.00
5/18/2011	Robert E. Moore, Jr.	DRAFT THIRD FEE REPORT .5	0.5	\$130.00	\$65.00
5/18/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.25	\$45.00	\$11.25

Tuesday, February 11, 2014

SOMMET GROUP HEALTH BENEFIT PLAN

May 2011

Date	Name	Description	Rate	Amount
5/19/2011	Robert E. Moore, Jr.	REVIEW CLAIMS REFUND RECEIPTS LISTING .10; RETURNED PARTICIPANT CALL .10	0.2	\$130.00
5/19/2011	Sarah D. Forton	WORK ON FILING, CALLS FROM PROVIDERS RE: STATUS	1	\$45.00
5/24/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00
5/31/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00

Total **\$720.25**

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

Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN **June 2011**

Date	Service Provider	Description of Service	Hours	Rate	Total
6/1/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
6/1/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
6/4/2011	Robert E. Moore, Jr.	PROVIDER INQUIRY RE: CLAIMS INCLUSION IN BANKRUPTCY FILING .4	0.4	\$130.00	\$52.00
6/6/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
6/7/2011	Robert E. Moore, Jr.	PROVIDER INQUIRY .10	0.1	\$130.00	\$13.00
6/10/2011	Robert E. Moore, Jr.	PROVIDER INQUIRY .2	0.2	\$130.00	\$26.00
6/15/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
6/16/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
6/21/2011	Billy B. Spaulding	COMPILE INFORMATION, ENTER INTO EFAS AND PREPARE DRAFT OF TY 2010 FORM 5500.	4	\$110.00	\$440.00
6/22/2011	Robert E. Moore, Jr.	PROVIDER INQUIRY .10	0.1	\$130.00	\$13.00
6/23/2011	Robert E. Moore, Jr.	PROVIDER INQUIRIES .3	0.3	\$130.00	\$39.00
Total					\$695.00

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN

July 2011

Date	Employee Name	Description	Hours	Rate	Amount
7/1/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
7/11/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
7/19/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
7/21/2011	Billy B. Spaulding	PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 06-30-11. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 06-30-11. ANALYZE RELATION OF MM FUNDING ACCOUNT BALANCE AND CLAIM BENEFITS PAYABLE.	0.5	\$110.00	\$55.00
7/26/2011	Sarah D. Forton	MAIL OUT IRS FORM 5558	0.25	\$45.00	\$11.25
7/27/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
7/29/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$178.25

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SOMMET GROUP HEALTH BENEFIT PLAN **August 2011**

Date	Participant	Description	Hours	Rate	Amount
8/2/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.25	\$45.00	\$11.25
8/3/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
8/4/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
8/8/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
8/9/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
8/17/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
8/19/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
8/31/2011	Sarah D. Forton	CALL FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50

Total **\$168.25**

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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN **September 2011**

Date	Name	Description	Hours	Rate	Total
9/2/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
9/6/2011	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
9/6/2011	Robert E. Moore, Jr.	RESEARCH RECORDS AND RESPOND TO REQUEST FROM J.SANDS OF DOL .7	0.7	\$130.00	\$91.00
9/6/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.25	\$45.00	\$11.25
9/14/2011	Robert E. Moore, Jr.	PREPARE LETTERS OF CREDITABLE COVERAGE FOR D.GORE AND ANGEL ATCHISON .3	0.3	\$130.00	\$39.00
9/15/2011	Robert E. Moore, Jr.	PROVIDER CALLS .4	0.4	\$130.00	\$52.00
9/15/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
9/16/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
9/23/2011	Sarah D. Forton	PREPARATION OF CHECK, TRAVEL TO BANK, MAKE DEPOSIT, CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50

Total **\$305.25**

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN						October 2011
10/3/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50	
10/4/2011	Billy B. Spaulding	RECONCILE MM BANK ACCT	0.2	\$110.00	\$22.00	
10/5/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50	
10/6/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50	
10/20/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50	
10/27/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50	
Total					\$134.50	

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

Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN				November 2011
11/1/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00 \$22.50
11/4/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS, FAXES RE: SAME	0.5	\$45.00 \$22.50
11/10/2011	Billy B. Spaulding	RECONCILE MM BK ACCT	0.2	\$110.00 \$22.00
Total				\$67.00

Receivership Management, Inc.
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Brentwood, TN 37024

Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN		December 2011	
12/1/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5 \$45.00 \$22.50
12/2/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2 \$110.00 \$22.00
12/2/2011	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5 \$45.00 \$22.50
12/16/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5 \$45.00 \$22.50
12/21/2011	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.25 \$45.00 \$11.25
Total			\$100.75

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN

January 2012

Date	Name	Description	Rate	Amount
1/3/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
1/4/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00
Total				\$44.50

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

Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN

February 2012

Date	Name	Description	Hours	Rate	Total
2/2/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
2/6/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
2/23/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$67.00

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN					March 2012
3/6/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
3/8/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
3/14/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
3/29/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$89.50

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN

April 2012

Date	Employee Name	Description	Hours	Rate	Total
4/3/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
4/12/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
4/20/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
4/24/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.25	\$45.00	\$11.25
4/30/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.25	\$45.00	\$11.25

Total **\$89.50**

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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN				May 2012
5/1/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
5/3/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00
5/30/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS, FAXES RE: SAME	0.5	\$45.00
Total				\$67.00

Receivership Management, Inc.
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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN					June 2012
6/5/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
6/7/2012	Billy B. Spaulding	RECONCILE BK ACCT	0.2	\$110.00	\$22.00
6/7/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
6/12/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
6/27/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$112.00

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Invoice for Professional Services

SOMMET GROUP HEALTH BENEFIT PLAN **July 2012**

Date	Member Name	Description	Hours	Rate	Total
7/2/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
7/5/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
7/5/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
7/9/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
7/30/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50

Total **\$112.00**

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SOMMET GROUP HEALTH BENEFIT PLAN

August 2012

Date	Participant Name	Description	Hours	Rate	Total
8/6/2012	Sarah D. Forton	CALL FROM PROVIDER RE: STATUS	0.25	\$45.00	\$11.25
8/7/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
8/8/2012	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
8/22/2012	Sarah D. Forton	CALL FROM PROVIDER RE: STATUS	0.25	\$45.00	\$11.25
8/23/2012	Sarah D. Forton	CALL FROM PROVIDER RE: STATUS	0.25	\$45.00	\$11.25
8/29/2012	Sarah D. Forton	CALL FROM PROVIDER RE: STATUS	0.25	\$45.00	\$11.25

Total **\$89.50**

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

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SOMMET GROUP HEALTH BENEFIT PLAN

September 2012

Date	Name	Description	Hours	Rate	Amount
9/5/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
9/11/2012	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
9/12/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
Total					\$67.00

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SOMMET GROUP HEALTH BENEFIT PLAN				October 2012	
10/2/2012	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
10/3/2012	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
10/12/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
10/16/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$89.50

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SOMMET GROUP HEALTH BENEFIT PLAN **November 2012**

11/6/2012	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
11/15/2012	Sarah D. Forton	CALLS FROM PROVIDERS RE: STATUS, FAXES RE: SAME	0.5	\$45.00	\$22.50

Total **\$44.50**

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SOMMET GROUP HEALTH BENEFIT PLAN

December 2012

12/5/2012	BILLY B SPAULDING . RECONCILE BANK ACCT	0.2	\$110.00	\$22.00
Total				\$22.00

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SOMMET GROUP HEALTH BENEFIT PLAN

January 2013

1/4/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
Total					\$22.00

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SOMMET GROUP HEALTH BENEFIT PLAN		February 2013	
2/7/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5 \$45.00 \$22.50
2/8/2013	Billy B. Spaulding	RECONCILE BK ACCT	0.2 \$110.00 \$22.00
Total			\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN				March 2013
3/13/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
3/15/2013	Billy B. Spaulding	RECONCILE BANK ACCT	0.2	\$110.00
Total				\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN **April 2013**

Date	Service Provider	Description of Services	Hours	Rate	Total
4/2/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
4/3/2013	Billy B. Spaulding	RECONCILE BK ACCT	0.2	\$110.00	\$22.00
4/15/2013	Billy B. Spaulding	PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 03-31-13. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 03-31-13. ANALYZE RELATION OF MM FUNDING ACCOUNT BALANCE AN	0.5	\$110.00	\$55.00

Total **\$99.50**

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SOMMET GROUP HEALTH BENEFIT PLAN				May 2013
5/2/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
5/3/2013	Billy B. Spaulding	RECONCILE BK ACCT	0.2	\$110.00
Total				\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN				June 2013
6/4/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
6/6/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00
Total				\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN				July 2013
7/2/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00
7/5/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00
Total				\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN

August 2013

8/5/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
8/5/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
Total					\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN			September 2013
9/4/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	
		0.2	\$110.00
			\$22.00
Total			\$22.00

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SOMMET GROUP HEALTH BENEFIT PLAN

October 2013

Date	Participant	Description	Hours	Rate	Total
10/2/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
10/3/2013	Billy B. Spaulding	RECONCILE MM BANK ACCOUNT	0.2	\$110.00	\$22.00
10/4/2013	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
10/22/2013	Billy B. Spaulding	PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 09-30-13. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 09-30-13.	0.5	\$110.00	\$55.00

Total

\$122.00

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SOMMET GROUP HEALTH BENEFIT PLAN

November 2013

11/5/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
11/6/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
Total					\$44.50

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SOMMET GROUP HEALTH BENEFIT PLAN		December 2013			
12/3/2013	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
12/3/2013	Sarah D. Forton	DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE	0.5	\$45.00	\$22.50
12/4/2013	Billy B. Spaulding	PREPARE FINANCIAL STATEMENTS AND DISTRIBUTE.	1	\$110.00	\$110.00
12/5/2013	Robert E. Moore, Jr.	DISCUSSION WITH E.LEMEH RE: HEALTH PLAN FINAL REPORT AND FUNDS .3	0.3	\$130.00	\$39.00
12/9/2013	Billy B. Spaulding	UPDATE FINANCIALS THRU 11-30-13 AND DISTRIBUTE.	0.4	\$110.00	\$44.00
Total					\$237.50

RMI EXPENSE RECOVERABLE SOMMET HLTH

5/1/11 Through 12/31/11

Category Description	5/1/11- 12/31/11
5250 OH ADJ TO BILL	
5690-RMI OH EXPENSE	-351.45
TOTAL 5250 OH ADJ TO BILL	<u>-351.45</u>
5300 EXPENSES	
6205-COPIES	-6.80
6210-POSTAGE	-19.35
6222-TELEPHONE LONG DISTANCE	-103.00
6320-BANK SERVICE CHARGES	-15.00
TOTAL 5300 EXPENSES	<u>-144.15</u>
OVERALL TOTAL	<u>-495.60</u>

RMI EXPENSE RECOVERABLE SOMMET HLTH
1/1/12 Through 12/31/12

Category Description	1/1/12- 12/31/12
5300 EXPENSES	
5690-RMI OH EXPENSE	-180.40
6205-COPIES	-4.90
6210-POSTAGE	-1.34
6222-TELEPHONE LONG DISTANCE	-61.80
TOTAL 5300 EXPENSES	<u>-248.44</u>
OVERALL TOTAL	<u>-248.44</u>

RMI EXPENSE RECOVERABLE SOMMET HLTH

1/1/13 Through 12/31/13

2/11/14

Category Description	1/1/13- 12/31/13
5250 OH ADJ TO BILL	
5690-RMI OH EXPENSE	-134.20
TOTAL 5250 OH ADJ TO BILL	<u>-134.20</u>
5300 EXPENSES	
6205-COPIES	-6.90
TOTAL 5300 EXPENSES	<u>-6.90</u>
OVERALL TOTAL	<u>-141.10</u>