

# Receivership Management, Inc.

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

August 20, 2012

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 LLC 401(K) Plan  
Successor Trustee's Seventh Report and Fee Notice**

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 and Named Plan Administrator of the Sommet Group LLC 401(K) Plan (the "Plan") submits this Seventh Report and Fee Notice for fees and expenses for the period December 1, 2011 - July 31, 2012.

## **ACTIVITY REPORT**

On October 12, 2011 a Voluntary Compliance Program application was submitted to the Internal Revenue Service advising as to seven (7) failures and the proposed methods of correction. Also a WREA amendment to the plan document has been prepared and forwarded to Ms. Lemeh for her signature. A completed 2010 Form 5500 was filed by the extension deadline. Since that time, an IRS agent was appointed and has

responded with additional questions regarding the proposed corrections. ERISA counsel hired by the Successor Trustee has responded to all the questions and suggested corrections on August 17, 2012. The Successor Trustee requested since all the testing information had been provided through 2009 and that since 2010 was an incomplete year, there was no need for additional testing. Pending the outcome of that request, either more testing will be needed for plan year 2010 to complete the response to the VCP request to the IRS, or all the corrections suggested by the Successor Trustee will have been accepted and the plan can proceed to termination. If it is accepted, the Successor Trustee hopes that the plan can begin termination before the end of the year. If further testing is required, that will be completed as soon as possible, so that termination can proceed.

### ACCOUNTINGS REGARDING THE 401(k) PLAN

The Successor Trustee reported an earlier procedure which anticipated monthly deductions in the exact amounts authorized and not objected to. John Hancock reported that its systems were not able to comply with this request. Therefore a modification was instituted to accommodate the Hancock systems. A set 3% of plan assets will be deducted monthly and paid quarterly to the Successor Trustee. The Successor Trustee will then accumulate these fees in an account for Plan expenses. Approved expenses will then be paid from this account as funds become available. The review and approval procedure as outlined remains as follows: The Successor Trustee will provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Chapter 7 Bankruptcy Trustee, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia. If, within fifteen (15) days after filing of a Fee Notice with the Chapter 7 Trustee, no objection to the Fee Notice or payment by the Plan of the compensation, fees or expenses described therein is filed with the Successor Trustee, such compensation, fees or expenses shall be deemed reasonable expenses of the Plan and shall be paid by the Plan without further action or approval.

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.

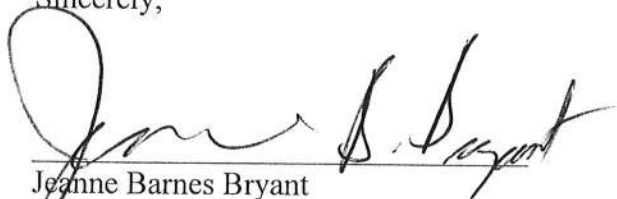
Attached hereto as **Collective Exhibit 2** are expense summaries for the period December 1, 2011 - July 31, 2012. Total expenses, as listed on Exhibit 2 include \$1,035.00 in Successor Trustee fees, \$2,610.84 in legal expenses, \$2,373.75 in contract labor expenses, and \$1,172.22 in other expenses (which include identified charges for other fees, postage, copies, telephone, travel, etc.).

In the absence of any objection, reimbursement of \$1,035.00 in Successor Trustee fees, \$2,610.84 in legal expenses, \$2,373.75 in contract labor expenses, and \$1,172.22 for other expenses will be paid from the Plan in accordance with the Appointment. The exact amounts and the parties to be paid are listed below:

- |    |                              |            |
|----|------------------------------|------------|
| 1. | Jeanne Barnes Bryant         | \$1,035.00 |
| 2. | Berry & Tudor                | \$2,610.84 |
| 3. | Receivership Management Inc. | \$3,545.97 |
|    | \$2,373.75/Contract labor    |            |
|    | \$1,172.22/Other expenses    |            |

If no objection is filed with the Successor Trustee within fifteen (15) days after the filing of the Fee Notice with Mr. Crocker, the Successor Trustee will proceed to authorize payments due counsel and any other parties listed.

Sincerely,



Jeanne Barnes Bryant  
Successor 401(k) Plan Trustee and Named Plan  
Administrator  
Sommet Group LLC 401(K) Plan  
783 Old Hickory Blvd., Ste 255  
Brentwood, TN 37027  
Telephone: 615-370-0051  
Fax: 615-373-4336

# Receivership Management, Inc.

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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:

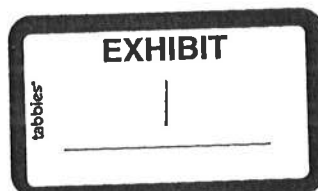
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour

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.



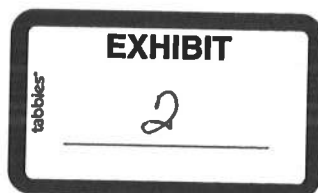
**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN  
FOR THE PERIOD 12/01/11 THROUGH 7/31/12

Jeanne Barnes Bryant

DEC 2011 FEES	150.00
JAN 2012 FEES	135.00
FEB 2012 FEES	60.00
MAR 2012 FEES	120.00
APR 2012 FEES	120.00
MAY 2012 FEES	30.00
JUN 2012 FEES	180.00
JUL 2012 FEES	240.00

**TOTAL FEES**

**\$1,035.00**



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

Invoice for Professional Services

SOMMET GROUP LLC 401K PLAN		December 2011			
12/12/2011	Jeanne Barnes Bryant	E-MAIL FROM DOL RE SOMMET REJECTION, REVIEW SAME, E-MAIL TO ROB MOORE	0.3	\$150.00	\$45.00
12/14/2011	Jeanne Barnes Bryant	E-MAIL RE DRAFT REPORT REVIEW SAME	0.2	\$150.00	\$30.00
12/15/2011	Jeanne Barnes Bryant	E-MAIL RE VCP FILING	0.1	\$150.00	\$15.00
12/18/2011	Jeanne Barnes Bryant	QUESTION TO ROB MOORE ON VCP	0.1	\$150.00	\$15.00
12/19/2011	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE TAX PAYER ADVOCATE REQUEST	0.1	\$150.00	\$15.00
12/20/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE AUDIT QUESTION FOR DOL	0.1	\$150.00	\$15.00
12/21/2011	Jeanne Barnes Bryant	QUESTION FROM ROB MOORE RE FORM FOR TRUSTEE	0.1	\$150.00	\$15.00
<b>Total</b>					<b>\$150.00</b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**January 2012**

1/3/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE ACCOUNTS	0.2	\$150.00	\$30.00
1/17/2012	Jeanne Barnes Bryant	CALL TO TAXPAYER ADVOCATES OFFICE	0.1	\$150.00	\$15.00
1/18/2012	Jeanne Barnes Bryant	FOLLOW-UP WITH TAXPAYER ADVOCATES OFFICE, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL RE CALL, E-MAIL TO BYM TUDOR RE STATUS	0.5	\$150.00	\$75.00
1/31/2012	Jeanne Barnes Bryant	REVIEW AND SIGN CHECKS	0.1	\$150.00	\$15.00

**Total** **\$135.00**

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**February 2012**

2/1/2012	Jeanne Barnes Bryant	QUESTION RE REPORT, CALL FROM MEMBER	0.1	\$150.00	\$15.00
2/2/2012	Jeanne Barnes Bryant	REVIEW REPORT	0.1	\$150.00	\$15.00
2/10/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE FREEZE	0.1	\$150.00	\$15.00
2/24/2012	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE VCP	0.1	\$150.00	\$15.00

**Total**

**\$60.00**



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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**March 2012**

3/1/2012	Jeanne Barnes Bryant	E-MAIL TO BYM TUDOR RE VCP	0.1	\$150.00	\$15.00
3/2/2012	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE VCP AND REQUEST TO FRIEND, E-MAIL RE INDICTMENTS	0.2	\$150.00	\$30.00
3/7/2012	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER AND PROBLEMS WITH DELAY	0.1	\$150.00	\$15.00
3/13/2012	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE RMD AND ISSUES RE SAME	0.2	\$150.00	\$30.00
3/16/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.1	\$150.00	\$15.00
3/19/2012	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE VCP	0.1	\$150.00	\$15.00
<b>Total</b>					<b>\$120.00</b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**April 2012**

4/5/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE ACCOUNTS	0.1	\$150.00	\$15.00
4/13/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.1	\$150.00	\$15.00
4/17/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.1	\$150.00	\$15.00
4/23/2012	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE VCP RESPONSE FROM IRS	0.2	\$150.00	\$30.00
4/26/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.2	\$150.00	\$30.00
4/27/2012	Jeanne Barnes Bryant	UPDATE FROM ROB MOORE	0.1	\$150.00	\$15.00
<b>Total</b>					<b>\$120.00</b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**May 2012**

5/1/2012	Jeanne Barnes Bryant	REVIEW REPORT	0.1	\$150.00	\$15.00
5/22/2012	Jeanne Barnes Bryant	QUESTION TO ROB MOORE RE STATUS ON VCP	0.1	\$150.00	\$15.00
<b>Total</b>					<b>\$30.00</b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**June 2012**

Date	Client Name	Description	Hours	Rate	Amount
6/1/2012	Jeanne Barnes Bryant	CALL FROM MEMBER, REQUEST FOR LETTER, E-MAIL RE SAME	0.3	\$150.00	\$45.00
6/4/2012	Jeanne Barnes Bryant	REVIEW AND SIGN LETTER, E-MAIL RE SAME	0.2	\$150.00	\$30.00
6/12/2012	Jeanne Barnes Bryant	E-MAIL RE CHANGE IN FEE INFORMATION, E-MAIL RE REQUEST FROM MEMBER	0.2	\$150.00	\$30.00
6/19/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS, E-MAILS TO AND FROM MEMBERS, QUESTION RE VCP	0.4	\$150.00	\$60.00
6/26/2012	Jeanne Barnes Bryant	QUESTION RE REMAINING VCP QUESTIONS	0.1	\$150.00	\$15.00
<b>Total</b>					<b>\$180.00</b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**July 2012**

Date	Service Provider	Description	Hours	Rate	Total
7/16/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE STATUS, DISCUSSION WITH ROB MOORE RE SAME	0.2	\$150.00	\$30.00
7/17/2012	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE VCP	0.2	\$150.00	\$30.00
7/20/2012	Jeanne Barnes Bryant	REVIEW AND SIGN CHECK	0.1	\$150.00	\$15.00
7/23/2012	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE AND TUDOR RE VCP QUESTIONS	0.3	\$150.00	\$45.00
7/24/2012	Jeanne Barnes Bryant	E-MAILS FROM TUDOR RE QUESTIONS AND ACUFF RESPONSES	0.4	\$150.00	\$60.00
7/25/2012	Jeanne Barnes Bryant	CALLS FROM CLAIMANTS RE STATUS	0.3	\$150.00	\$45.00
7/31/2012	Jeanne Barnes Bryant	REVIEW REPORT, RESPONSE ON VCP QUESTIONS	0.1	\$150.00	\$15.00

**Total**

**\$240.00**

**SUMMARY TIME SHEET-LEGAL**

SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN  
FOR THE PERIOD 12/01/11 THROUGH 7/31/12

Berry & Tudor PC

DEC 2011 FEES	INV 18097	204.44
JAN 2012 FEES	INV 18132	100.00
FEB 2012 FEES	INV 18166	188.25
MAR 2012 FEES	INV 18194	225.00
APR 2012 FEES	INV 18224	1,000.00
MAY 2012 FEES	INV 18247	109.90
JUN 2012 FEES	INV 18278	325.00
JUL 2012 FEES	INV 18306	<u>458.25</u>

**TOTAL FEES**

**\$2,610.84**

# BERRY & TUDOR, P.C.

A Professional Corporation

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

RECEIVED  
JAN 04 2012

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

January 3, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18097

DATE	DESCRIPTION	HOURS	AMOUNT	
Dec-05-11	Emails to and from P. Friend re: VCP application update; review files re: IRS control number.	0.40	100.00	BET
Dec-07-11	Telephone conference with R. Moore re: status of WRERA amendment to Sommet 401(k) plan.	0.10	25.00	BET
Dec-14-11	Email from P. Friend re: status of VCP application.	0.10	25.00	BET
Dec-15-11	Email to R. Moore re: status of VCP application.	0.10	25.00	BET
Dec-30-11	Emails from R. Moore re: signed WRERA amendment for Sommet 401(k) plan.	0.10	25.00	BET
	TOTAL FEES	0.80	\$200.00	

## DISBURSEMENTS:

Mileage 4.44

TOTAL DISBURSEMENTS \$4.44

**Total Fees & Disbursements** \$204.44

Previous Balance \$5,662.60

Previous Payments \$0.00

Posted  
BJ  
1-6-12

<b>PLEASE PAY</b>	<b>\$5,867.04</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**



**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

RECEIVED  
FEB 06 2012

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

February 1, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18132

DATE	DESCRIPTION	HOURS	AMOUNT	
Jan-18-12	Emails from and to J. Bryant re: status of Sommet 401(k) plan's VCP application; review files re: IRS acknowledgment letter.	0.30	75.00	BET
Jan-30-12	Telephone conference with R. Moore re: hardship distribution to pay child support.	0.10	25.00	BET
	<b>TOTAL FEES</b>	<b>0.40</b>	<b>\$100.00</b>	

**DISBURSEMENTS:**

TOTAL DISBURSEMENTS \$0.00

**Total Fees & Disbursements** \$100.00

Previous Balance \$5,867.04

Previous Payments (\$5,867.04)

*Posted  
B1  
2-8-12*

**PLEASE PAY \$100.00**

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

RECEIVED  
MAR 02 2012

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

March 1, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18166

DATE	DESCRIPTION	HOURS	AMOUNT	
Feb-03-12	Emails from and to R. Moore re: RMDs for William Manson; telephone conference with R. Moore re: possible inclusion of RMDs in VCP application.	0.50	125.00	BET
Feb-24-12	Review IRS acknowledgment letter; email to R. Moore same.	0.25	62.50	BET
	<b>TOTAL FEES</b>	<b>0.75</b>	<b>\$187.50</b>	

**DISBURSEMENTS:**

Photocopies 0.75

**TOTAL DISBURSEMENTS \$0.75**

**Total Fees & Disbursements \$188.25**

Previous Balance \$100.00

Previous Payments \$0.00

Poster  
BS  
3-12-12

<b>PLEASE PAY</b>	<b>\$288.25</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

RECEIVED  
APR 03 2012

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

April 2, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18194

DATE	DESCRIPTION	HOURS	AMOUNT	
Mar-02-12	Emails from and to J. Bryant and P. Friend (IRS) re: receipt of IRS control number for VCP application.	0.25	62.50	BET
Mar-14-12	Emails from and to R. Moore re: RMD corrective distributions; review Rev. Proc. 2008-50 re: same.	0.40	100.00	BET
Mar-19-12	Emails from and to P. Friend and to R. Moore re: assignment of VCP application.	0.25	62.50	BET
	<b>TOTAL FEES</b>	<b>0.90</b>	<b>\$225.00</b>	

**DISBURSEMENTS:**

TOTAL DISBURSEMENTS \$0.00

**Total Fees & Disbursements** \$225.00

Previous Balance \$288.25

Previous Payments \$0.00

Posted  
8/3  
4-11-12

<b>PLEASE PAY</b>	<b>\$513.25</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

May 1, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18224

DATE	DESCRIPTION	HOURS	AMOUNT	
Apr-13-12	Emails from and to R. Moore re: correction of late RMDs; review Rev. Proc. 2008-50 re: same.	0.50	125.00	BET
Apr-22-12	Email from P. Friend (IRS) re: VCP information request.	0.10	25.00	BET
Apr-23-12	Review fax from P. Friend re: VCP application; emails to R. Moore re: same; telephone conference with S. Jones re: 2007-2009 ADP/ACP testing.	0.70	175.00	BET
Apr-24-12	Telephone conference with R. Moore re: VCP application request for information; prepare response to IRS; emails to and from R. Moore re: RMD failure.	2.40	600.00	BET
Apr-26-12	Email from R. Moore re: lack of signed or unsigned adoption agreements.	0.10	25.00	BET
Apr-27-12	Telephone conference with R. Moore; email to R. Moore re: copies of participating employers' adoption agreements.	0.20	50.00	BET
	TOTAL FEES	4.00	\$1,000.00	

Posted  
BJ  
5-3-12

**DISBURSEMENTS:**

TOTAL DISBURSEMENTS

\$0.00

**Total Fees & Disbursements** \$1,000.00

Previous Balance \$513.25

Previous Payments (\$413.25)

<b>PLEASE PAY</b>	<b>\$1,100.00</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
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FEIN: 62-1525112

Fax: (615) 370-0077

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

June 1, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18247

DATE	DESCRIPTION	HOURS	AMOUNT
May-18-12	Finalize letter to P. Friend re: VCP application inquiry.	0.40	100.00 BET
	<b>TOTAL FEES</b>	0.40	\$100.00

**DISBURSEMENTS:**

Photocopies	2.25
Postage	0.65
Facsimiles	7.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$9.90</b>

**Total Fees & Disbursements** \$109.90

Previous Balance \$1,100.00

Previous Payments \$0.00

<b>PLEASE PAY</b>	<b>\$1,209.90</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

RECEIVED  
JUN 05 2012  
posted  
BJ  
6-7-12

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

RECEIVED  
JUL 03 2012

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

June 29, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18278

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-05-12	Email to R. Moore re: open issues (2010/2011 RMDs and ADP/ACP test results).	0.60	150.00	BET
Jun-11-12	Emails from and to R. Moore re: impact of fee disclosure regulations and compliance deadlines.	0.30	75.00	BET
Jun-25-12	Review letter from P. Friend re: VCP application; email to R. Moore re: same.	0.40	100.00	BET
	<b>TOTAL FEES</b>	<b>1.30</b>	<b>\$325.00</b>	

**DISBURSEMENTS:**

TOTAL DISBURSEMENTS \$0.00

**Total Fees & Disbursements** \$325.00

Previous Balance \$1,209.90

Previous Payments (\$100.00)

posted  
8/1  
7-5-12

**PLEASE PAY \$1,434.90**

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

August 2, 2012

Client #: 814

RE: Sommet Group

Invoice #: 18306

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-29-12	Meet with R. Moore re: ADP/ACP test data issues.	0.20	50.00	BET
Jul-05-12	Telephone conference with U.S. Attorneys office re: access to plan records.	0.10	25.00	BET
Jul-23-12	Emails from and to R. Moore re: participants who should have received RMDs and re: ADP/ACP testing; telephone conferences with S. Jones (Acuff) to confirm which employers received ADP/ACP testing.	1.00	250.00	BET
Jul-25-12	Emails to and from S. Jones (Acuff) and R. Moore re: 2008/2009 ADP/ACP testing.	0.50	125.00	BET
	<b>TOTAL FEES</b>	<b>1.80</b>	<b>\$450.00</b>	

**DISBURSEMENTS:**

Photocopies	8.25
<b>TOTAL DISBURSEMENTS</b>	<b>\$8.25</b>

**Total Fees & Disbursements** \$458.25

Previous Balance \$1,434.90

Previous Payments (\$1,434.90)

Posted  
8-3-12



**PLEASE PAY**

**\$458.25**

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

cc: Rob Moore via email

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN  
FOR THE PERIOD 12/01/11 THROUGH 7/31/12

Receivership Management, Inc.

DEC 2011 FEES	460.00	
JAN 2012 FEES	74.00	
FEB 2012 FEES	574.50	
MAR 2012 FEES	387.75	
APR 2012 FEES	330.50	
JUN 2012 FEES	26.00	
JUL 2012 FEES	<u>521.00</u>	2,373.75
RMI EXPENSES 2011	199.02	
RMI EXPENSES 2012	<u>973.20</u>	<u>1,172.22</u>
<b>TOTAL FEES</b>		<b><u><u>\$3,545.97</u></u></b>

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

Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**December 2011**

Date	Client Name	Description	Hours	Rate	Amount
12/7/2011	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: WREA AMENDMENT .10; EMAIL TO E.LEMAY RE: WREA AMENDMENT .10	0.2	\$130.00	\$26.00
12/12/2011	Robert E. Moore, Jr.	RETURN CALL FROM FBI RE: B. WHITFIELD .10	0.1	\$130.00	\$13.00
12/13/2011	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
12/14/2011	Robert E. Moore, Jr.	DRAFT SIXTH REPORT .25	0.25	\$130.00	\$32.50
12/15/2011	Sarah D. Forton	WORK ON FEE REQUEST	1	\$45.00	\$45.00
12/16/2011	Robert E. Moore, Jr.	CALL WITH K. THEWICZK AT DOL OCA RE: FORM 5500 INFORMATION .2	0.2	\$130.00	\$26.00
12/20/2011	Robert E. Moore, Jr.	DRAFT AND ISSUE EMAIL TO OCA DOL RE: FORM 5500 AUDIT RELEASE 1.4	1.4	\$130.00	\$182.00
12/20/2011	Sarah D. Forton	WORK ON FEE REQUEST	0.5	\$45.00	\$22.50
12/22/2011	Robert E. Moore, Jr.	CALL TO E.LEMEH RE: WREA FORM .10	0.1	\$130.00	\$13.00
12/28/2011	Robert E. Moore, Jr.	CALL WITH E. LEMEH RE: WREA FORM AND RESEND .3	0.3	\$130.00	\$39.00
12/29/2011	Robert E. Moore, Jr.	RECEIVE AND REVIEW FORM, ISSUE EMAIL TO B.TUDOR RE: SAME .2	0.2	\$130.00	\$26.00
12/30/2011	Robert E. Moore, Jr.	UPDATE J.BRYANT RE: WREA FORM AND POSSIBLE CONTACT WITH TAXPAYER ADVOCATE .10	0.1	\$130.00	\$13.00
<b>Total</b>					<b>\$460.00</b>

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**SOMMET GROUP LLC 401K PLAN**

**January 2012**

1/6/2012	Billy B. Spaulding	RECONCILE BK ACCT	0.2	\$110.00	\$22.00
1/30/2012	Robert E. Moore, Jr.	PARTICIPANT CALL RE: HARDSHIP DISTRIBUTION STANDARDS .3; CALL WITH B.TUDOR RE: SAME .10	0.4	\$130.00	\$52.00
<b>Total</b>					<b>\$74.00</b>

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**SOMMET GROUP LLC 401K PLAN**

**February 2012**

2/2/2012	Robert E. Moore, Jr.	CALL FROM W.MANSON RE: RMD ISSUES, RESEARCH SAME, EMAIL B.TUDOR, UPDATE J.BRYANT 1.8	1.8	\$130.00	\$234.00				
2/3/2012	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: RMD .2; RESEARCH AND DRAFT QUESTIONNAIRE 1.5, FORWARD SAME TO S.FORTON FOR MAILING, CALL WITH W.MANSON TO UPDATE ON STATUS .2	1.9	\$130.00	\$247.00				
2/5/2012	Robert E. Moore, Jr.	CALL WITH L.TRINH RE: RMD PROCESSING AND PROCEDURE .2	0.2	\$130.00	\$26.00				
2/7/2012	Sarah D. Forton	MAIL OUT REQUIRED MINIMUM DISTRIBUTION LETTERS	1	\$45.00	\$45.00				
2/23/2012	Sarah D. Forton	CALL FROM EMPLOYER RE: STATUS	0.25	\$45.00	\$11.25				
2/24/2012	Sarah D. Forton	CALL FROM PARTICIPANT RE: RMD	0.25	\$45.00	\$11.25				
<b>Total</b>					<b>\$574.50</b>				

Receivership Management, Inc.  
P. O. Box 2307  
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**SOMMET GROUP LLC 401K PLAN**

**March 2012**

Date	Client	Description	Hours	Rate	Amount
3/7/2012	Robert E. Moore, Jr.	REVIEW AND RESPOND TO DOJ INFORMATION ON MR AND MRS WHITFIELD .1	0.1	\$130.00	\$13.00
3/13/2012	Robert E. Moore, Jr.	RMD WORK, REVIEW MANSON ACCOUNT, EMAIL TO B.TUDOR RE: PAYMENTS, COMPLETE FORM 1.25	1.25	\$130.00	\$162.50
3/14/2012	Robert E. Moore, Jr.	INQUIRY TO L.TRINH RE: MANSON TRANSACTION, FAX FORM TO L.TRINH FOR PROCESSING .6; DRAFT LETTERS TO L.GROSS AND RICHARD SIMPSON NOT QUALIFIED FOR RMD OR INCOMPLETE FORMS .5	1.1	\$130.00	\$143.00
3/14/2012	Sarah D. Forton	FORWARD LETTERS RE: RMD	0.25	\$45.00	\$11.25
3/16/2012	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
3/27/2012	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM J.BRYANT RE: L.GROSS RMD DISTRIBUTION .10	0.1	\$130.00	\$13.00
3/30/2012	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
<b>Total</b>					<b>\$387.75</b>

Receivership Management, Inc.  
P. O. Box 2307  
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Invoice for Professional Services

**SOMMET GROUP LLC 401K PLAN**

**April 2012**

Date	Client	Description	Hours	Rate	Amount
4/12/2012	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
4/16/2012	Robert E. Moore, Jr.	RESEARCH AND PREPARE RMD WITHDRAWAL FOR L.GROSS 1.0	1	\$130.00	\$130.00
4/17/2012	Robert E. Moore, Jr.	REVIEW EMAIL FROM HANCOCK RE: REVISIONS TO FORM FOR L.GROSS, COMPLETE AND TRANSMIT .5	0.5	\$130.00	\$65.00
4/20/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
4/23/2012	Robert E. Moore, Jr.	REVIEW EMAIL FROM IRS AND BYM TUDOR, CALL B.TUDOR AS REQUESTED .10	0.1	\$130.00	\$13.00
4/24/2012	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: VCP INFORMATION REQUEST .5; REVIEW AND RESPOND TO EMAIL FROM B.TUDOR RE: RMD ISSUES .10	0.6	\$130.00	\$78.00

**Total** **\$330.50**

Receivership Management, Inc.  
P. O. Box 2307  
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**SOMMET GROUP LLC 401K PLAN**

**June 2012**

6/29/2012	Robert E. Moore, Jr.	MEETING WITH B.TUDOR RE: RESPONDING TO IRS VCP MATTERS .2	0.2	\$130.00	\$26.00
<b>Total</b>					<b>\$26.00</b>



Receivership Management, Inc.  
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**SOMMET GROUP LLC 401K PLAN**

**July 2012**

Date	Service Provider	Description of Service	Hours	Rate	Total
7/6/2012	Billy B. Spaulding	RECONCILE BANK ACCOUNT	0.2	\$110.00	\$22.00
7/9/2012	Sarah D. Forton	CALLS FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
7/11/2012	Sarah D. Forton	CALLS FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
7/12/2012	Sarah D. Forton	UPDATES TO ADDRESSES, FORWARD QUARTERLY STMTS	0.5	\$45.00	\$22.50
7/16/2012	Sarah D. Forton	UPDATES TO ADDRESSES, FORWARD QUARTERLY STMTS, CALL FROM PARTICIPANT RE: STATUS	1	\$45.00	\$45.00
7/20/2012	Robert E. Moore, Jr.	REVIEW ACUFF PROVIDED DOCUMENTS AND RESPOND TO B:TUDOR EMAIL RE VCP SAFE HARBOR AND PLAN TESTING 2.5	2.5	\$130.00	\$325.00
7/25/2012	Sarah D. Forton	CALLS FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
7/31/2012	Robert E. Moore, Jr.	DOL UPDATE REPORT .2; STATUS UPDATE WITH J.BRYANT .10	0.3	\$130.00	\$39.00
<b>Total</b>					<b>\$521.00</b>

RMI EXPENSE RECOVERABLE SOMMET 401 K

12/1/11 Through 12/31/11

Category Description	12/1/11- 12/31/11	OVERALL TOTAL
5250 OH ADJ TO BILL		
RMI OH EXPENSE	-61.05	-61.05
TOTAL 5250 OH ADJ TO BILL	-61.05	-61.05
5300 EXPENSES		
RENT	-112.98	-112.98
COPIES	-7.90	-7.90
POSTAGE	-7.89	-7.89
TELEPHONE LONG DISTANCE	-9.20	-9.20
TOTAL 5300 EXPENSES	-137.97	-137.97
OVERALL TOTAL	-199.02	-199.02

RMI EXPENSE RECOVERABLE SOMMET 401 K

8/20/12

1/1/12 Through 7/31/12

Page 1

Category Description	1/1/12- 1/31/12	2/1/12- 2/29/12	3/1/12- 3/31/12	4/1/12- 4/30/12	5/1/12- 5/31/12	6/1/12- 6/30/12	7/1/12- 7/31/12	OVERALL TOTAL
5250 OH ADJ TO BILL								
RMI OH EXPENSE	-16.50	-63.80	-50.60	-40.70	-2.20	-15.40	-83.60	-272.80
TOTAL 5250 OH ADJ TO BILL	-16.50	-63.80	-50.60	-40.70	-2.20	-15.40	-83.60	-272.80
5300 EXPENSES								
RENT	-79.92	-79.92	-79.92	-95.90	-95.90	-95.90	-95.90	-623.36
COPIES	-0.60	-0.40	-0.20	-1.00	0.00	0.00	-1.00	-3.50
POSTAGE	-1.79	-1.80	0.00	-3.15	0.00	-0.45	-3.15	-10.34
TELEPHONE LONG DISTANCE	-6.00	-3.60	-45.80	-7.80	0.00	0.00	0.00	-63.20
TOTAL 5300 EXPENSES	-88.31	-85.72	-125.92	-107.85	-96.20	-96.35	-100.05	-700.40
OVERALL TOTAL	-104.81	-149.52	-176.52	-148.55	-98.40	-111.75	-183.65	-973.20