

1/21/2014 11:24 AM

RSPT TRUSTEE FEES RECEIVED 12-01-13 / 12-31-13
(RECEIVED \$266,205.00 FROM INCEPTION THRU 12-31-13)

EXHIBIT 1 PAGE 1

| COCODE | ARCODE | Date | Amount | YYYYMM |
|---------|----------------|------------|------------------|--------|
| RSPT48 | RSPT48 201312 | 12/2/2013 | 210.00 | 201312 |
| RSPT71 | RSPT71 201312 | 12/2/2013 | 210.00 | 201312 |
| RSPT103 | RSPT103 201312 | 12/2/2013 | 210.00 | 201312 |
| RSPT02 | RSPT02 201312 | 12/2/2013 | 155.00 | 201312 |
| RSPT15 | RSPT15 201312 | 12/3/2013 | 210.00 | 201312 |
| RSPT23 | RSPT23 201312 | 12/5/2013 | 210.00 | 201312 |
| RSPT33 | RSPT33 201312 | 12/6/2013 | 210.00 | 201312 |
| RSPT55 | RSPT55 201312 | 12/6/2013 | 210.00 | 201312 |
| RSPT08 | RSPT08 201312 | 12/6/2013 | 210.00 | 201312 |
| RSPT04 | RSPT04 201312 | 12/6/2013 | 210.00 | 201312 |
| RSPT16 | RSPT16 201312 | 12/6/2013 | 210.00 | 201312 |
| RSPT07 | RSPT07 201312 | 12/9/2013 | 210.00 | 201312 |
| RSPT12 | RSPT12 201312 | 12/9/2013 | 210.00 | 201312 |
| RSPT59 | RSPT59 201312 | 12/9/2013 | 210.00 | 201312 |
| RSPT02 | RSPT02 201312 | 12/9/2013 | 210.00 | 201312 |
| RSPT19 | RSPT19 201312 | 12/11/2013 | 210.00 | 201312 |
| RSPT72 | RSPT72 201312 | 12/11/2013 | 210.00 | 201312 |
| RSPT18 | RSPT18 201312 | 12/12/2013 | 210.00 | 201312 |
| RSPT26 | RSPT26 201312 | 12/12/2013 | 210.00 | 201312 |
| RSPT50 | RSPT50 201312 | 12/13/2013 | 210.00 | 201312 |
| RSPT65 | RSPT65 201312 | 12/13/2013 | 210.00 | 201312 |
| RSPT11 | RSPT11 201312 | 12/16/2013 | 210.00 | 201312 |
| RSPT13 | RSPT13 201312 | 12/16/2013 | 210.00 | 201312 |
| RSPT31 | RSPT31 201312 | 12/16/2013 | 210.00 | 201312 |
| RSPT68 | RSPT68 201312 | 12/16/2013 | 210.00 | 201312 |
| RSPT78 | RSPT78 201312 | 12/19/2013 | 210.00 | 201312 |
| RSPT54 | RSPT54 201312 | 12/23/2013 | 210.00 | 201312 |
| RSPT67 | RSPT67 201312 | 12/27/2013 | 210.00 | 201312 |
| RSPT108 | RSPT108 201312 | 12/27/2013 | 210.00 | 201312 |
| RSPT108 | RSPT108 201311 | 12/27/2013 | 210.00 | 201312 |
| RSPT73 | RSPT73 201312 | 12/27/2013 | 210.00 | 201312 |
| UNPAID | UNPAID \$210'S | 12/30/2013 | 59,640.00 | 201312 |
| | | | <u>66,095.00</u> | |



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
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 12/01/13 THROUGH 12/31/13

Jeanne Barnes Bryant

| | | |
|---------------------------------|----------|----------|
| DECEMBER 2013 FEES - ADMIN | 2,010.00 | |
| DECEMBER 2013 FEES - ASSET RECV | 60.00 | 2,070.00 |
| | | |

Receivership Management, Inc.

| | | |
|--------------------------------------|----------|----------|
| DECEMBER 2013 FEES - ADMIN | 5,650.75 | |
| RMI EXPENSES - ADMIN - DECEMBER 2013 | 1,499.12 | |
| RMI EXPENSES - ASSET RECV - NOV 2013 | 4.40 | 7,154.27 |
| | | |

Angstman Johnson

| | | | |
|----------------------------|-----------|--------|--------|
| DECEMBER 2013 FEES - ADMIN | INV 42799 | 193.50 | |
| DEC 2013 FEES - ASSET RECV | INV 42801 | 113.32 | |
| DEC 2013 FEES - ASSET RECV | INV 42803 | 104.72 | 411.54 |
| | | | |

Lattimore Black Morgan & Cain PC

| | | | |
|----------------------|--------------|----------|----------|
| PREVIOUSLY SUBMITTED | INV 10414619 | 5,000.00 | 5,000.00 |
| | | | |

Berry & Tudor

| | | | |
|----------------------------|-----------|----------|----------|
| DECEMBER 2013 FEES - ADMIN | INV 18918 | 3,575.00 | 3,575.00 |
| | | | |

| | | |
|-------------------|--|------------------|
| TOTAL FEES | | 18,210.81 |
| | | |



SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 12/01/13 THROUGH 12/31/13

Jeanne Barnes Bryant

| | | |
|--------------------|-----------------|----------|
| DECEMBER 2013 FEES | <u>2,010.00</u> | 2,010.00 |
|--------------------|-----------------|----------|

Receivership Management, Inc.

| | | |
|------------------------------|-----------------|----------|
| DECEMBER 2013 FEES | 5,650.75 | |
| RMI EXPENSES - DECEMBER 2013 | <u>1,499.12</u> | 7,149.87 |

Angstman Johnson

| | | | |
|--------------------|-----------|---------------|--------|
| DECEMBER 2013 FEES | INV 42799 | <u>193.50</u> | 193.50 |
|--------------------|-----------|---------------|--------|

Lattimore Black Morgan & Cain PC

| | | | |
|----------------------|--------------|-----------------|----------|
| PREVIOUSLY SUBMITTED | INV 10414619 | <u>5,000.00</u> | 5,000.00 |
|----------------------|--------------|-----------------|----------|

Berry & Tudor

| | | | |
|--------------------|-----------|-----------------|-----------------|
| DECEMBER 2013 FEES | INV 18918 | <u>3,575.00</u> | <u>3,575.00</u> |
|--------------------|-----------|-----------------|-----------------|

| | | |
|-------------------|--|--------------------------------|
| TOTAL FEES | | <u><u>17,928.37</u></u> |
|-------------------|--|--------------------------------|

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

Invoice for Professional Services

| RETIREMENT SECURITY PLAN & TRUST - ADMIN | | | | | December 2013 |
|--|----------------------|---|-----|----------|---------------|
| 12/2/2013 | Jeanne Barnes Bryant | E-MAILS TO AND FROM ROB MOORE AND ASPIRE RE CALCULATIONS, E-MAILS FROM COUNSEL RE PROPERTY, QUESTION RE SAME | 0.6 | \$150.00 | \$90.00 |
| 12/3/2013 | Jeanne Barnes Bryant | CALL WITH COUNSEL RE LITIGATION ISSUES, DISCUSSION WITH ROB MOORE RE SAME, E-MAILS TO AND FROM ASPIRE RE WITHDRAWALS AND VALUATIONS | 1 | \$150.00 | \$150.00 |
| 12/4/2013 | Jeanne Barnes Bryant | E-MAILS RE VALUATIONS AND WITHDRAWALS WITH ASPIRE, DISCUSSION WITH ROB MOORE RE HARDSHIP QUESTIONS AND AMENDING PLAN | 0.6 | \$150.00 | \$90.00 |
| 12/5/2013 | Jeanne Barnes Bryant | E-MAILS TO AND FROM BILLY SPAULDING RE PAYMENTS, E-MAILS RE WITHDRAWALS, ASPIRE QUESTIONS | 0.5 | \$150.00 | \$75.00 |
| 12/6/2013 | Jeanne Barnes Bryant | ADDITIONAL EMAILS RE LISTS FOR PAYMENT, E-MAILS RE WITHDRAWALS, E-MAIL FROM COUNSEL RE HARDSHIP AMENDMENT, REVIEW SAME | 0.6 | \$150.00 | \$90.00 |
| 12/9/2013 | Jeanne Barnes Bryant | E-MAIL TO DOL RE HARDSHIP ISSUES, REVIEW AND SIGN SAME, DISCUSSION RE UNPAID ACCOUNTS AND NOTICE TO ASPIRE, MEETING WITH BILLY SPAULDING AND ROB MOORE RE LISTS | 0.8 | \$150.00 | \$120.00 |
| 12/10/2013 | Jeanne Barnes Bryant | E-MAILS RE HARDSHIP ISSUES AND ASPIRE, E-MAILS FROM COUNSEL, DISCUSSION WITH ROB MOORE RE SAME | 0.5 | \$150.00 | \$75.00 |
| 12/11/2013 | Jeanne Barnes Bryant | QUESTION RE LIST FOR ASPIRE OF PAYMENTS DUE | 0.2 | \$150.00 | \$30.00 |
| 12/12/2013 | Jeanne Barnes Bryant | E-MAIL FROM DOL RE ORDER, E-MAIL TO ROB MOORE AND COUNSEL RE SAME, E-MAIL TO DOL RE QUESTIONS, E-MAIL FROM COUNSEL WITH SUGGESTED CHANGES, QUESTION RE SAME, E-MAIL FROM BILLY SPAULDING RE LISTS OF PAYMENT QUESTIONS, REVIEW SAME, E-MAIL TO COUNSEL RE NOVEMBER REPORT | 1 | \$150.00 | \$150.00 |

Thursday, January 16, 2014

RETIREMENT SECURITY PLAN & TRUST - ADMIN**December 2013**

| Date | Name | Description | Hours | Rate | Total |
|------------|----------------------|---|-------|----------|----------|
| 12/13/2013 | Jeanne Barnes Bryant | DRAFT NOVEMBER REPORT, QUESTIONS RE SAME, E-MAIL TO COUNSEL RE REPORT; E-MAIL RE DRAFT FOR DOL ON ORDER, QUESTIONS RE SAME, E-MAIL FROM ASPIRE RE VALUATIONS, RESPONSE FROM ROB MOORE RE SAME | 1 | \$150.00 | \$150.00 |
| 12/16/2013 | Jeanne Barnes Bryant | E-MAIL FROM BILLY SPAULDING RE ASPIRE COLLECTIONS, REVIEW DRAFT ON ORDER, E-MAIL TO COUNSEL RE SAME, E-MAIL TO DOL RE DRAFT AND COLLECTIONS, E-MAIL TO COUNSEL RE NOVEMBER REPORT, E-MAIL FROM ROB MOORE RE WITHDRAWALS, QUESTIONS RE ACCOUNTANT INVOICES, REVIEW AND SIGN CHECKS | 1.3 | \$150.00 | \$195.00 |
| 12/17/2013 | Jeanne Barnes Bryant | E-MAIL FROM COUNSEL REPORT, E-MAIL TO DOL RE NOVEMBER REPORT, QUESTION TO ROB MOORE RE HARDSHIP QUESTION, E-MAIL RE BOND RENEWAL QUESTION | 0.8 | \$150.00 | \$120.00 |
| 12/18/2013 | Jeanne Barnes Bryant | E-MAIL TO AND FROM COUNSEL RE NOVEMBER REPORT, E-MAIL TO DOL RE SAME, QUESTION RE DELINQUENT ACCOUNTS | 0.5 | \$150.00 | \$75.00 |
| 12/19/2013 | Jeanne Barnes Bryant | E-MAIL RE REPORT AND WEBSITE POSTING TO COUNSEL, E-MAIL FROM GEOFF LEE RE SAME, CALLS RE STATUS, E-MAIL RE HARDSHIP ISSUES | 0.5 | \$150.00 | \$75.00 |
| 12/20/2013 | Jeanne Barnes Bryant | E-MAIL TO GROUP RE NOVEMBER REPORT, CALLS FROM MEMBERS RE STATUS | 0.5 | \$150.00 | \$75.00 |
| 12/23/2013 | Jeanne Barnes Bryant | E-MAIL FROM ASPIRE RE DELINQUENT ACCOUNT; E-MAIL FROM BILLY SPAULDING RE SAME, E-MAIL FROM COUNSEL RE HOUSE LITIGATION | 0.5 | \$150.00 | \$75.00 |
| 12/26/2013 | Jeanne Barnes Bryant | E-MAIL FROM COUNSEL RE FILINGS, CALLS RE AMENDMENT | 0.5 | \$150.00 | \$75.00 |
| 12/27/2013 | Jeanne Barnes Bryant | E-MAILS RE WITHDRAWALS, REVIEW AND SIGN FORMS RE WITHDRAWALS, CALL RE AMENDMENT, QUESTION RE DELINQUENT ACCOUNTS | 0.5 | \$150.00 | \$75.00 |
| 12/30/2013 | Jeanne Barnes Bryant | E-MAILS RE WITHDRAWALS AND ISSUES RE SAME FROM ROB MOORE, REVIEW AND SIGN CHECK, E-MAIL FROM BYM TUDOR, E-MAILS FROM ASPIRE, E-MAIL FROM COUNSEL RE STATUS CONFERENCE | 1 | \$150.00 | \$150.00 |
| 12/31/2013 | Jeanne Barnes Bryant | E-MAIL FROM ASPIRE RE ACCOUNT, E-MAIL FROM BILLY SPAULDING RE CHECK, QUESTION RE YEAR END ISSUES | 0.5 | \$150.00 | \$75.00 |

Thursday, January 16, 2014

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| RETIREMENT SECURITY PLAN & TRUST - ADMIN | December 2013 |
|--|---------------|
| Total | \$2,010.00 |

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **December 2013**

| Date | Description | Hours | Rate | Total |
|-----------|---|-------|----------|----------|
| 12/2/2013 | Robert E. Moore, Jr. REVIEW AND RESPOND TO EMAILS FROM A. MILLWARD RE: OVERPAYMENT, FROM [REDACTED] RE: PLAN TERMINATION, FROM M. CHRISTENSEN RE: WEST MOUNTAIN GOLF, FROM [REDACTED] RE: PLAN TERMINATION; CALL WITH [REDACTED] RE: REVIEW INFORMATION FROM A. MILLWARD RE: [REDACTED] RE: [REDACTED] RE: [REDACTED] RE: [REDACTED] UPDATE FROM A. MILLWARD RE: SAFE HARBOR NOTICE, RESPOND TO N. INGLE RE: ANNUAL REPORTING COMPLIANCE, UPDATE FROM J. BRYANT RE: HUTCHESON, EMAIL TO M. WALKER RE: [REDACTED] 2.5; MEETING WITH J. BRYANT RE: [REDACTED] WITHDRAWALS, PROCESS BUSINESS VALUATION FOR [REDACTED] 7 | 3.2 | \$130.00 | \$416.00 |
| 12/2/2013 | Sarah D. Forton TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS | 0.5 | \$45.00 | \$22.50 |

RETIREMENT SECURITY PLAN & TRUST - ADMIN

December 2013

| Date | Employee Name | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 12/3/2013 | Robert E. Moore, Jr. | REVIEW HARDSHIP WITHDRAWAL REQUEST FROM [REDACTED] FORWARD TO B.TUDOR FOR COMPLIANCE REVIEW .2; PROCESS DISTRIBUTION FORMS FOR [REDACTED] ISSUE EMAIL TO A.MILLWARD RE: SAME .4; REVIEW DRAFT VALUATION REPORT FROM [REDACTED] AND FORWARD APPROVAL OF SAME TO [REDACTED] .10; REVIEW DISTRIBUTION REPORT, ISSUE INQUIRY ON STATUS OF [REDACTED] DISTRIBUTION .10; CONFERENCE CALL WITH M.CHRISTENSEN AND J.BRYANT RE: TIMEFRAMES ON PCB RECOVERY 1.0; INFORMATION FROM A.MILLWARD RE: SAFE HARBOR NOTICES, FORWARD TO S.FORTON FOR DATA CLEAN UP .2; CALL WITH B.TUDOR RE: RMD QUESTIONS AND HARDSHIP DISTRIBUTION COMPLIANCE 1.0; REVIEW INFORMATION FROM M.WALKER RE: [REDACTED], ISSUE RESPONSE, ISSUE EMAIL TO A.MILLWARD ON QES FOR [REDACTED], QUESTION TO B.TUDOR RE: BLACKOUT PERIOD, REVIEW AND PROCESS WITHDRAWAL FROM PARTICIPATION FORMS FOR [REDACTED] AND FORWARD TO A.MILLWARD FOR PROCESSING, PREPARE DISTRIBUTION FORMS FOR [REDACTED] AND EMAIL .7 | 3.7 | \$130.00 | \$481.00 |
| 12/4/2013 | Robert E. Moore, Jr. | REVIEW AND RESPOND TO EMAILS FROM A.MILLWARD, FOLLOW UP ON [REDACTED] REVIEW INFORMATION ON BLACKOUT NOTICES FROM B.TUDOR, REVIEW EMAIL FROM [REDACTED] RE: NEW PLAN .5; PREPARE AND ISSUE EMAIL TO A.MILLWARD RE: TERMINATION AND TRANSFER OF [REDACTED] AND UPDATED BUSINESS VALUATION; REVIEW INFORMATION FROM [REDACTED] RE: [REDACTED] PREPARE AND ISSUE FORMS 1.0; MEETING WITH J.BRYANT RE: HARDSHIP DISTRIBUTION STANDARDS IN PLAN DOCUMENT AND IMPACT ON CERTAIN REQUESTS, OUTLINE OPTIONS .3; CALL WITH B.TUDOR RE: REQUEST DRAFT PLAN AMENDMENT PER J.BRYANT .25; ISSUE PRELIMINARY RESPONSE TO [REDACTED] RE: HARDSHIP | 2.3 | \$130.00 | \$299.00 |
| 12/4/2013 | Sarah D. Forton | E-MAIL RE: CHANGE OF ADDRESS REQUEST | 0.25 | \$45.00 | \$11.25 |
| 12/5/2013 | Billy B. Spaulding | DOWNLOAD EMPLOYEE INVESTMENT ACCOUNT INFORMATION TO BE USED IN COLLECTION OF UNPAID MONTHLY ADMIN FEES. REFORMAT DATA, ADD EMPLOYEES COMPANY INFORMATION TO DATA. CALCULATE TOTAL QES, PCB AND LIQUID INVESTMENTS BY COMPANY. PREPARE SCHEDULE OF UNCOLLECTED MONTHLY \$210 FEES. | 4 | \$110.00 | \$440.00 |

Thursday, January 16, 2014

RETIREMENT SECURITY PLAN & TRUST - ADMIN

December 2013

| Date | Name | Description | Hours | Rate | Total |
|------------|----------------------|--|-------|----------|----------|
| 12/5/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON PARTICIPANT DATABASE RE: SAFE HARBOR LETTER, DISCUSSION WITH BILLY SPAULDING RE: OUTSTANDING EMPLOYER PAYMENTS, E-MAILS RE: SAME | 4 | \$45.00 | \$180.00 |
| 12/6/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON BILLING TO ASPIRE, E-MAIL RE: SAME | 3.5 | \$45.00 | \$157.50 |
| 12/9/2013 | Billy B. Spaulding | POST FEE ACCRUALS TO GL. PREPARE SCHEDULE OF CHANGE IN 2013 QES VALUES RECORDED BY ASPIRE. | 1 | \$110.00 | \$110.00 |
| 12/9/2013 | Robert E. Moore, Jr. | WORK ON CO-SPONSOR STATUS ON NON-PAYMENT OF ADMINISTRATIVE FEES, EMAIL TO B.TUDOR RE: SAME; CALL WITH B.TUDOR RE: SAME, DISCUSSION WITH J.BRYANT RE: SAME 2.0; REVIEW AND PROCESS ██████████ HARDSHIP DISTRIBUTION 2.0 | 4 | \$130.00 | \$520.00 |
| 12/9/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAILS AND DISCUSSION RE: EMPLOYER OUTSTANDING BILLINGS, MAIL OUT SAFE HARBOR LETTERS TO EMPLOYEES | 2.5 | \$45.00 | \$112.50 |
| 12/10/2013 | Robert E. Moore, Jr. | DRAFT LETTER FOR ██████████ TO GO WITH FORMS, REVIEW FAX FROM ██████████.3; REVIEW ██████████ FILE, PREPARE INFORMATION FOR EARLY WITHDRAWAL 1.0; RETURNED CALL TO ██████████ RE: ██████████ DISTRIBUTION .25 | 1.55 | \$130.00 | \$201.50 |
| 12/11/2013 | Billy B. Spaulding | DISCUSSION ON CALCULATIONS USED TO DETERMINE AMOUNT TO BE RECOVERED FROM OWNERS ACCOUNTS FOR UNPAID MONTHLY ADMIN FEES. | 1 | \$110.00 | \$110.00 |
| 12/11/2013 | Robert E. Moore, Jr. | REVIEW ADMINISTRATIVE FEE ASSESSMENTS WITH B.SPAULDING AND S.FORTON .3; PREPARE COVER LETTER FOR AMENDMENT MAILING, REVIEW AMENDMENT, FORWARD TO S.FORTON FOR PROCESSING .45 | 0.75 | \$130.00 | \$97.50 |
| 12/11/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, DISCUSSION WITH R MOORE AND B SPAULDING RE: OUTSTANDING EMPLOYER FEES | 1 | \$45.00 | \$45.00 |
| 12/12/2013 | Billy B. Spaulding | ANALYSIS OF DOCUMENTATION PREPARED TO SUPPORT BILLING PLAN FOR UNPAID ADMIN FEES. PREPARE ADDITIONAL DOCUMENTATION AND SCHEDULES TO BE SUBMITTED TO ASPIRE AS BACKUP FOR REQUEST FOR REIMBURSEMENT. | 4 | \$110.00 | \$440.00 |

Thursday, January 16, 2014

RETIREMENT SECURITY PLAN & TRUST - ADMIN December 2013

| Date | Name | Description | Hours | Rate | Amount |
|------------|----------------------|--|-------|----------|----------|
| 12/12/2013 | Robert E. Moore, Jr. | REVIEW [REDACTED] VALUATIONS, PREPARE AND ISSUE EMAIL TO A.MILLWARD TO UPDATE QES ON [REDACTED] .4; REVIEW AND RESPOND TO EMAIL FROM A.MILLWARD .2; CALL FROM A.MILLWARD RE: [REDACTED] .1; EMAIL TO MONTY WALKER RE: INFORMATION ON SAME .4; REVIEW AND COMMENT ON DRAFT LANGUAGE FROM B.TUDOR RE: COURT PROCEEDING .25 | 1.25 | \$130.00 | \$162.50 |
| 12/12/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS | 0.5 | \$45.00 | \$22.50 |
| 12/13/2013 | Robert E. Moore, Jr. | REVIEW AND RESPOND TO EMAIL FROM [REDACTED] RE: NEW PLAN FOR [REDACTED] .2; RETURNED CALL TO [REDACTED] -LFT MSG RE: [REDACTED] .10; REVIEW EMAIL FROM M.WALKER ON [REDACTED] .1; REVISE AND REPORT PERCENTAGES TO A.MILLWARD FOR UPDATED QES VALUES, EMAIL TO [REDACTED] REQUESTING NEW CERTIFICATES .5; EMAIL TO [REDACTED] RE: RECEIPT OF HARDSHIP DISTRIBUTION CHECK .10; PREPARE BLACKOUT NOTICES .4; PROCESS [REDACTED] LOST EARNINGS PAYMENT ON LATE CONTRIBUTIONS .7 | 2 | \$130.00 | \$260.00 |
| 12/13/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, PREPARATION OF CERTIFIED MAIL, FORWARD PAYMENT TO ASPIRE, WORK ON AND MAIL OUT PLAN AMENDMENTS TO PARTICIPANTS, E-MAIL TO EMPLOYERS RE: SAME, WORK ON MOTION FILING | 5.5 | \$45.00 | \$247.50 |
| 12/16/2013 | Billy B. Spaulding | PREPARE EXHIBIT FOR COURT FILING. COMPILE BACKUP FOR ADMIN REIMBURSEMENT REQUEST SENT TO ASPIRE. | 1.7 | \$110.00 | \$187.00 |
| 12/16/2013 | Robert E. Moore, Jr. | UPDATE ACTIVITY REPORT .3 | 0.3 | \$130.00 | \$39.00 |
| 12/16/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON FEE REPORT | 1 | \$45.00 | \$45.00 |
| 12/18/2013 | Robert E. Moore, Jr. | RESPOND TO EMAILS FROM A.MILLWARD RE: [REDACTED] AND [REDACTED] .2; CALL WITH [REDACTED] RE: STOCK ISSUANCE ON [REDACTED] .3; RESPOND TO INQUIRY FROM [REDACTED] RE: [REDACTED] ACCOUNT .25; RESPOND TO EMAILS RE: [REDACTED] AND [REDACTED] .2 | 0.95 | \$130.00 | \$123.50 |

RETIREMENT SECURITY PLAN & TRUST - ADMIN

December 2013

| Date | Name | Description | Hours | Rate | Total |
|--------------|----------------------|--|-------|----------|-------------------|
| 12/20/2013 | Robert E. Moore, Jr. | FOLLOW UP ON EMAILS RE: PLAN TRANSFERS, EMPLOYER REPORT .10; CONFERENCE CALL WITH ASPIRE AND NEW PLAN REPRESENTATIVES FOR [REDACTED].4; CALL WITH A-MILLWARD RE: [REDACTED].25; UPDATE J.BRYANT .2; CALL WITH [REDACTED] RE: [REDACTED] EMAIL TO J.BRYANT AND B.SPAULDING RE: SAME.3, REVIEW STATUS OF [REDACTED].10; QUESTIONS TO B.TUDOR RE: SELF TRUSTED QES .10; PREPARE HARDSHIP AFFIDAVIT AND FORMS [REDACTED].1.1 | 2.55 | \$130.00 | \$331.50 |
| 12/23/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON EMPLOYER BILLING | 3 | \$45.00 | \$135.00 |
| 12/26/2013 | Robert E. Moore, Jr. | REVIEW EMAILS FROM J.BRYANT RE: GREEN VALLEY HOLDINGS, WEST MOUNTAIN GOLF .3 | 0.3 | \$130.00 | \$39.00 |
| 12/27/2013 | Robert E. Moore, Jr. | REVIEW DRAFT REVISED 1099 FOR [REDACTED] DISCUSS SAME WITH B.SPAULDING .2; REVIEW MASON FAMILY DISCOVERY RESPONSES .7; RESPOND TO BOND COMPANY QUESTIONS 1.0 | 1.9 | \$130.00 | \$247.00 |
| 12/27/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, E-MAIL RE: ADDRESS CHANGES, RE-MAIL AMENDMENTS RE: SAME, OPEN MAIL RE: IRS EXTENSIONS | 1.5 | \$45.00 | \$67.50 |
| 12/30/2013 | Sarah D. Forton | TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS | 0.5 | \$45.00 | \$22.50 |
| 12/31/2013 | Robert E. Moore, Jr. | REVIEW AND RESPOND TO EMAILS RE: [REDACTED] AND THE [REDACTED].25 | 0.25 | \$130.00 | \$32.50 |
| 12/31/2013 | Sarah D. Forton | WORK ON RETURN MAIL, CALL FROM PARTICIPANT RE: STATUS | 1 | \$45.00 | \$45.00 |
| Total | | | | | \$5,650.75 |

RMI EXPENSE RECOVERABLE RSPT 1 & 2

12/1/13 Through 12/31/13

1/16/14

| Category Description | RSPT1-251 AD... | RSPT2-252 RE... | OVERALL TOTAL |
|------------------------------|-----------------|-----------------|---------------|
| 5250 OH ADJ TO BILL | | | |
| 5690-RMI OH EXPENSE | -823.35 | -4.40 | -827.75 |
| TOTAL 5250 OH ADJ TO BILL | -823.35 | -4.40 | -827.75 |
| 5300 EXPENSES | | | |
| 6205-COPIES | -296.50 | 0.00 | -296.50 |
| 6210-POSTAGE | -320.09 | 0.00 | -320.09 |
| 6222-TELEPHONE LONG DISTANCE | -44.00 | 0.00 | -44.00 |
| 6299-MISC OFFICE EXPENSE | -15.18 | 0.00 | -15.18 |
| TOTAL 5300 EXPENSES | -675.77 | 0.00 | -675.77 |
| OVERALL TOTAL | -1,499.12 | -4.40 | -1,503.52 |

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane

Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED
 JAN 07 2014
 Initial: _____

Receiver Management, Inc.
 Jeanne Bryant
 783 Old Hickory Blvd., Suite 255
 Brentwood, TN 37027

December 31, 2013
 Statement No. 42799

For Professional Services Rendered Through December 31, 2013

8571-002: Solis v. Hutcheson; Case No. 12-CV-00236-EJL

Professional Services

| | | | Hours | Rate | Amount |
|------------|-----|--|--------|--------|--------|
| 12/12/2013 | MTC | Review and comment on proposed changes to permanent injunction. | 0.2000 | 215.00 | 43.00 |
| 12/17/2013 | MTC | Review and revise draft monthly report. | 0.3000 | 215.00 | 64.50 |
| 12/19/2013 | MTC | Review and redact exhibits for Nov report; finalize and file report. | 0.4000 | 215.00 | 86.00 |

Sub-total Professional Services: 193.50

*Posted
 BJ
 1-7-13
 RSPTI*

Payments

| | | |
|------------|-------------|--------|
| 12/5/2013 | Check 14641 | 129.00 |
| 12/23/2013 | Check | 150.50 |

Sub-total Payments: 279.50

Rate Summary

Matthew T. Christensen 0.9000 hours at \$ 215.00 /hr 193.50
 Total hours: 0.9000

ANGSTMAN JOHNSON

Page: 2

Statement Summary

| | |
|--|---------------|
| Current Fees and Expenses: | <u>193.50</u> |
| Previous Balance Due: | 571.20 |
| Payments Since Last Billing: | 279.50 |
| Required Retainer Per Engagement Letter: | 0.00 |

| | |
|-------------------------------|----------------------|
| PLEASE PAY THIS AMOUNT | <u>485.20</u> |
|-------------------------------|----------------------|

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.
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

January 2, 2014

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 18918

| DATE | DESCRIPTION | HOURS | AMOUNT | |
|-----------|---|-------|--------|-----|
| Dec-03-13 | Emails from and to R. Moore re: hardship distribution request and re: inability to make RMDs for 2 participants who lack liquid assets in their account; office conference with J. Berry re: use of QES to fund RMDs; research re: same and email to R. Moore re: same. | 1.70 | 425.00 | BET |
| Dec-03-13 | Office conference with B. Tudor re: need to make minimum required distributions with illiquid asset problem. | 0.10 | 25.00 | JWB |
| Dec-04-13 | Emails from and to R. Moore re: blackout period for 1-man, non-ERISA plan; telephone conference with R. Moore re: year-end RSPT amendment to allow hardship withdrawals from all accounts and eliminate automatic deferral provisions. | 0.40 | 100.00 | BET |
| Dec-05-13 | Prepare RSPT amendment removing automatic contribution provisions and modifying hardship withdrawal provisions; email from A. Millward re: 2013 RMDs for participants 100% invested in PCB note. | 2.60 | 650.00 | BET |
| Dec-06-13 | Office conference with J. Berry re: effective date of automatic contribution amendment. | 0.10 | 25.00 | BET |
| Dec-06-13 | Office conference with B. Tudor re: effective date of automatic enrollment amendment. | 0.10 | 25.00 | JWB |

Invoice 18918

Page 2

January 2, 2014

| | | | | |
|-----------|---|------|--------|-----|
| Dec-09-13 | Emails from and to R. Moore re: termination of [REDACTED] adoption agreement for failure to pay fees and follow plan rules; review RSPT plan document and ancillary agreements re: same; telephone conference with R. Moore re: same. | 1.20 | 300.00 | BET |
| Dec-10-13 | Emails from and to R. Moore re: hardship distribution after plan loan default; review IRS regulations re: hardship distributions and defaulted plan loans. | 0.50 | 125.00 | BET |
| Dec-12-13 | Emails from and to J. Bryant re: draft permanent injunction; review preliminary injunction order and prepare proposed draft permanent injunction; email from R. Moore re: suggested revision on transfer/distribution at employer's withdrawal based upon existence of successor plan; emails from and to J. Bryant re: M. Christensen's additions to draft injunction. | 3.70 | 925.00 | BET |
| Dec-13-13 | Emails from and to J. Bryant; prepare clean copy of discussion draft of permanent injunction and revisions to same, per J. Bryant's comments. | 1.00 | 250.00 | BET |
| Dec-16-13 | Emails from and to J. Bryant re: draft permanent injunction; finalize discussion draft of permanent injunction; emails from M. Christensen and R. Moore re: same. | 0.40 | 100.00 | BET |
| Dec-17-13 | Emails from and to R. Moore and J. Bryant re: ERISA bond insurer's questions on bond increase. | 0.50 | 125.00 | BET |
| Dec-20-13 | Telephone conference with R. Moore re: [REDACTED] establishment of successor 401(k) plan and treatment of QES. | 0.10 | 25.00 | BET |
| Dec-30-13 | Emails from and to R. Moore re: [REDACTED] successor plan at Fidelity and A. Millward's concerns re: same. | 0.80 | 200.00 | BET |
| Dec-31-13 | Email to R. Moore re: execution of RSPT amendment deleting automatic contributions and expanding hardship distributions. | 0.10 | 25.00 | BET |
| Dec-31-13 | Prepare summary of material modification re: | 1.00 | 250.00 | BET |

Invoice 18918

Page 3

January 2, 2014

RSPT amendment; email to S. Forton and R.
Moore re: same; emails from and to R. Moore re:
de minimus distribution (\$6.71).

TOTAL FEES: 14.30 \$3,575.00

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$3,575.00

Previous Balance \$4,214.09

Previous Payments (\$2,876.58)

*Posted
At
1-7-13
RSPT*

| | |
|--------------------|-------------------|
| PLEASE PAY: | \$4,912.51 |
|--------------------|-------------------|

**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-ASSET RECOVERY
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 12/01/13 THROUGH 12/31/13

Jeanne Barnes Bryant

| | | |
|--------------------|-------|-------|
| DECEMBER 2013 FEES | 60.00 | 60.00 |
|--------------------|-------|-------|

Receivership Management, Inc.

| | | |
|------------------------------|------|------|
| RMI EXPENSES - DECEMBER 2013 | 4.40 | 4.40 |
|------------------------------|------|------|

Angstman Johnson

| | | | |
|--------------------|-----------|--------|--------|
| DECEMBER 2013 FEES | INV 42801 | 113.32 | |
| DECEMBER 2013 FEES | INV 42803 | 104.72 | 218.04 |

| | | |
|-------------------|--|---------------|
| TOTAL FEES | | 282.44 |
|-------------------|--|---------------|

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

Invoice for Professional Services

| RETIREMENT SECURITY PLAN & TRUST - ASSET RECOVERY | | | | December 2013 |
|--|----------------------|---|-----|----------------------|
| 12/10/2013 | Jeanne Barnes Bryant | E-MAIL FROM COUNSEL RE SUBPOENA | 0.2 | \$150.00 \$30.00 |
| 12/13/2013 | Jeanne Barnes Bryant | E-MAIL FROM COUNSEL RE AMENDED SUBPOENA | 0.2 | \$150.00 \$30.00 |
| Total | | | | \$60.00 |

ANGSTMAN JOHNSON
3649 N. Lakeharbor Lane
Boise, ID 83703
(208) 384-8588
TAX ID 52-2300434

RECEIVED
JAN 07 2014
Initial: _____

Receiver Management, Inc.
Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

December 31, 2013
Statement No. 42801

For Professional Services Rendered Through December 31, 2013
8571-007: RSPT v. Green Valley Holdings, LLC, Valley Co. Case CV-2013-203C

| Professional Services | Hours |
|------------------------------|--------------|
| 12/2/2013 | 0.7000 |
| 12/2/2013 | 0.8000 |
| 12/3/2013 | 0.5000 |
| 12/3/2013 | 1.0000 |
| 12/3/2013 | 0.4000 |
| 12/3/2013 | 0.6000 |
| 12/3/2013 | 0.4000 |
| 12/3/2013 | 0.8000 |
| 12/5/2013 | 0.4000 |
| 12/9/2013 | 1.0000 |
| 12/9/2013 | 0.2000 |
| 12/9/2013 | 0.9000 |
| 12/10/2013 | 0.5000 |
| 12/10/2013 | 0.2000 |
| 12/12/2013 | 0.6000 |

| | |
|----------------------------------|--------|
| 12/16/2013 | 2.0000 |
| 12/16/2013 | 0.5000 |
| 12/16/2013 | 0.4000 |
| 12/17/2013 | 0.5000 |
| 12/17/2013 | 0.4000 |
| 12/18/2013 | 1.0000 |
| 12/18/2013 | 2.5000 |
| 12/18/2013 | 1.2000 |
| 12/18/2013 | 0.3000 |
| 12/19/2013 | 1.8000 |
| 12/20/2013 | 2.3000 |
| 12/20/2013 | 0.4000 |
| 12/23/2013 | 0.2000 |
| Sub-total Professional Services: | 0.00 |

| Expenses | Amount |
|---|--------|
| 12/2/2013 FedEx Delivery Charge AJA | 19.57 |
| 12/2/2013 M&M Court Deposition Transcript | 93.75 |
| Sub-total Expenses: | 113.32 |

*Posted
By
1-7-13
RSPT2*

| Time Summary | |
|------------------------|---------|
| TJ Angstman | 14.4000 |
| Matthew T. Christensen | 6.4000 |
| Jamie R. Miller | 1.7000 |
| Total hours: | 22.5000 |

Statement Summary

| | |
|------------------------------|---------------|
| Current Expenses: | <u>113.32</u> |
| Previous Balance Due: | 1,463.90 |
| Payments Since Last Billing: | 0.00 |

PLEASE PAY THIS AMOUNT 1,577.22

ANGSTMAN JOHNSON
 3649 N. Lakeharbor Lane
 Boise, ID 83703
 (208) 384-8588
 TAX ID 52-2300434

RECEIVED
 JAN 07 2014
 Initial. _____

Receiver Management, Inc.
 Jeanne Bryant
 783 Old Hickory Blvd., Suite 255
 Brentwood, TN 37027

December 31, 2013
 Statement No. 42803

For Professional Services Rendered Through December 31, 2013

8571-010: In re: Hopkins Growth Fund, LLC, BK Case No. 13-02275-JDP

| Professional Services | Hours |
|-----------------------|--------|
| 12/19/2013 | 1.2000 |
| 12/20/2013 | 1.2000 |
| 12/20/2013 | 0.7000 |
| 12/20/2013 | 0.5000 |
| 12/20/2013 | 0.6000 |
| 12/23/2013 | 0.5000 |
| 12/23/2013 | 1.2000 |

Sub-total Professional Services: 0.00

| Expenses | Amount |
|----------------------------------|--------|
| Photocopies AJA | 88.00 |
| 12/23/2013 Delivery Charge - AJA | 16.72 |

Sub-total Expenses: 104.72

posted
 BJ
 1-7-13
 RSPT2

Time Summary

| | |
|------------------------|---------------|
| Matthew T. Christensen | 4.1000 |
| Jamie R. Miller | 1.8000 |
| Total hours: | <u>5.9000</u> |

Statement Summary

| | |
|------------------------------|---------------|
| Current Expenses: | <u>104.72</u> |
| Previous Balance Due: | 0.00 |
| Payments Since Last Billing: | 0.00 |

PLEASE DO NOT PAY UNTIL ORDER OF THE COURT

PLEASE PAY THIS AMOUNT 104.72