

6/10/2013 10:06 AM

RSPT TRUSTEE FEES RECEIVED 05-01-13 / 05-31-13  
(RECEIVED \$148,305.00 FROM INCEPTION THRU 05-31-13)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount	YYYYMM
RSPT29	RSPT29 201302	5/2/2013	210.00	201305
RSPT29	RSPT29 201303	5/2/2013	210.00	201305
RSPT103	RSPT103 201304	5/2/2013	210.00	201305
RSPT02	RSPT02 201305	5/2/2013	210.00	201305
RSPT40	RSPT40 201304	5/3/2013	210.00	201305
RSPT50	RSPT50 201304	5/3/2013	210.00	201305
RSPT48	RSPT48 201304	5/3/2013	210.00	201305
RSPT23	RSPT23 201304	5/3/2013	210.00	201305
RSPT61	RSPT61 201304	5/3/2013	155.00	201305
RSPT71	RSPT71 201304	5/6/2013	210.00	201305
RSPT75	RSPT75 201304	5/6/2013	210.00	201305
RSPT39	RSPT39 201304	5/6/2013	210.00	201305
RSPT31	RSPT31 201304	5/6/2013	210.00	201305
RSPT13	RSPT13 201304	5/6/2013	210.00	201305
RSPT13	RSPT13 201303	5/6/2013	210.00	201305
RSPT15	RSPT15 201304	5/6/2013	210.00	201305
RSPT05	RSPT05 201304	5/6/2013	210.00	201305
RSPT07	RSPT07 201304	5/6/2013	210.00	201305
RSPT78	RSPT78 201303	5/6/2013	210.00	201305
RSPT78	RSPT78 201304	5/6/2013	210.00	201305
RSPT16	RSPT16 201304	5/6/2013	210.00	201305
RSPT63	RSPT63 201304	5/8/2013	210.00	201305
RSPT65	RSPT65 201304	5/8/2013	210.00	201305
RSPT27	RSPT27 201304	5/8/2013	210.00	201305
RSPT70	RSPT70 201304	5/9/2013	210.00	201305
RSPT70	RSPT70 201303	5/9/2013	210.00	201305
RSPT04	RSPT04 201304	5/9/2013	210.00	201305
RSPT08	RSPT08 201304	5/9/2013	210.00	201305
RSPT18	RSPT18 201304	5/9/2013	210.00	201305
RSPT55	RSPT55 201304	5/9/2013	210.00	201305
RSPT19	RSPT19 201304	5/9/2013	210.00	201305
RSPT33	RSPT33 201304	5/13/2013	210.00	201305
RSPT25	RSPT25 201304	5/13/2013	210.00	201305
RSPT72	RSPT72 201304	5/15/2013	210.00	201305
RSPT12	RSPT12 201304	5/15/2013	210.00	201305
RSPT34	RSPT34 201304	5/15/2013	210.00	201305
RSPT56	RSPT56 201304	5/15/2013	210.00	201305
RSPT24	RSPT24 201304	5/15/2013	210.00	201305
RSPT69	RSPT69 201304	5/15/2013	210.00	201305
RSPT11	RSPT11 201304	5/15/2013	210.00	201305
RSPT26	RSPT26 201304	5/15/2013	210.00	201305
RSPT26	RSPT26 201303	5/16/2013	210.00	201305
RSPT26	RSPT26 201302	5/20/2013	210.00	201305
RSPT47	RSPT47 201304	5/20/2013	210.00	201305
RSPT29	RSPT29 201304	5/21/2013	210.00	201305
RSPT67	RSPT67 201305	5/24/2013	210.00	201305
RSPT45	RSPT45 201304	5/24/2013	210.00	201305
RSPT23	RSPT23 201304	5/24/2013	210.00	201305
RSPT23	RSPT23 201304	5/24/2013	210.00	201305

10,235.00



## 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:

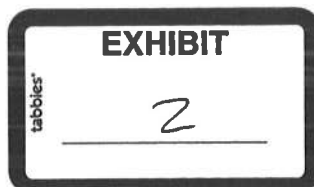
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour

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**  
**SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST**  
**FOR THE PERIOD 5/01/13 THROUGH 5/31/13**

Jeanne Barnes Bryant

MAY 2013 FEES - ADMIN	1,935.00	1,935.00
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Receivership Management, Inc.

MAY 2013 FEES - ADMIN	2,541.00	
RMI EXPENSES - ADMIN - MAY 2013	3,233.09	
RMI EXPENSES - ASSET RECV - MAY 2013	17.80	5,791.89

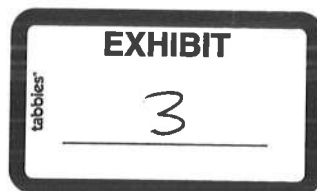
Angstman Johnson

MAY 2013 FEES	INV 38242	88.80	
MAY 2013 FEES	INV 38243	86.00	174.80

Berry & Tudor

MAY 2013 FEES - ADMIN	INV 18672	1,801.76	1,801.76
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<b>TOTAL FEES</b>		<b>9,703.45</b>
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**SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE**  
**SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST**  
**FOR THE PERIOD 5/01/13 THROUGH 5/31/13**

Jeanne Barnes Bryant

MAY 2013 FEES		<u>1,935.00</u>	1,935.00
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Receivership Management, Inc.

MAY 2013 FEES		2,541.00	
RMI EXPENSES - MAY 2013		<u>3,233.09</u>	5,774.09

Angstman Johnson

MAY 2013 FEES	INV 38242	88.80	
MAY 2013 FEES	INV 38243	<u>86.00</u>	174.80

Berry & Tudor

MAY 2013 FEES	INV 18672	<u>1,801.76</u>	<u>1,801.76</u>
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<b>TOTAL FEES</b>			<b><u><u>9,685.65</u></u></b>
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Receivership Management, Inc.  
P. O. Box 2307  
Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN				May 2013
5/1/2013	Jeanne Barnes Bryant	E-MAIL RE MEMBERS TO SARAH FORTON, E-MAIL FROM ASPIRE RE QUESTION	0.4	\$150.00 \$60.00
5/2/2013	Jeanne Barnes Bryant	E-MAIL RE GROUP, E-MAIL FROM MEMBER RE QUESTIONS ON TERMINATION, QUESTION RE CALL, E-MAIL FROM ROB MOORE AND ASPIRE RE DEPOSITS AND LOAN ISSUE	0.4	\$150.00 \$60.00
5/3/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE DEPOSIT, QUESTION RE WEBSITE, QUESTION RE INFORMATION FROM COUNSEL	0.4	\$150.00 \$60.00
5/6/2013	Jeanne Barnes Bryant	E-MAIL RE ASPIRE QUESTIONS AND INDIVIDUAL PAYMENTS, QUESTION FROM MEMBER	0.1	\$150.00 \$15.00
5/7/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER QUESTIONS, E-MAIL FROM ROB MOORE RE SAME, E-MAIL TO COUNSEL	0.4	\$150.00 \$60.00
5/8/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER QUESTIONS, ISSUE RE LITIGATION	0.3	\$150.00 \$45.00
5/9/2013	Jeanne Barnes Bryant	QUESTION RE STATUS ON LITIGATION, E-MAIL RE QUESTIONS FROM GROUP, E-MAIL FROM COUNSEL QUESTION RE AGREEMENT, RESPONSE RE SAME	0.6	\$150.00 \$90.00
5/10/2013	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON RE MEMBER QUESTION TO ASPIRE, REVIEW AND SIGN REQUEST ON TERMINATING MEMBER	0.3	\$150.00 \$45.00
5/13/2013	Jeanne Barnes Bryant	QUESTION RE AGREEMENT, E-MAIL FROM COUNSEL RE SAME, RESPONSE RE QUESTIONS, E-MAIL RE BUSINESS VALUATIONS	0.5	\$150.00 \$75.00
5/14/2013	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE VALUATION ISSUES, QUESTION TO COUNSEL, E-MAILS RE SAME	0.5	\$150.00 \$75.00

Monday, June 10, 2013

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RETIREMENT SECURITY PLAN & TRUST - ADMIN				May 2013
5/15/2013	Jeanne Barnes Bryant	E-MAIL RE APRIL REPORT, DISCUSSION WITH BILLY SPAULDING RE CHECKS AND PAYMENTS, E-MAILS FROM ASPIRE RE QUESTIONS ON VALUATIONS, E-MAIL FROM ROB MOORE AND COUNSEL RE LETTERS	1	\$150.00 \$150.00
5/16/2013	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE AND ASPIRE RE TERMINATIONS AND BUSINESS EVALUATIONS, E-MAIL FROM COUNSEL RE CASE, E-MAIL RE AGREEMENTS FROM COUNSEL AND E-MAIL TO DOL RE SAME	0.8	\$150.00 \$120.00
5/17/2013	Jeanne Barnes Bryant	E-MAIL FROM DOL AND COUNSEL RE AGREEMENTS, E-MAILS TO AND FROM ROB MOORE AND ASPIRE RE LOANS, BUSINESS VALUATIONS	0.5	\$150.00 \$75.00
5/20/2013	Jeanne Barnes Bryant	E-MAILS RE ASPIRE, QUESTIONS RE INVESTMENTS, E-MAILS FROM ROB MOORE RE SAME	0.5	\$150.00 \$75.00
5/21/2013	Jeanne Barnes Bryant	WORK ON APRIL REPORT, E-MAILS FROM ROB MOORE RE ACCOUNT QUESTIONS, E-MAILS FROM ASPIRE RE SAME, E-MAIL FROM COUNSEL RE AGREEMENTS, DISCUSSION WITH ROB MOORE RE SAME	0.8	\$150.00 \$120.00
5/22/2013	Jeanne Barnes Bryant	CALL WITH COUNSEL RE AGREEMENTS, DISCUSSION WITH ROB MOORE RE SAME	0.6	\$150.00 \$90.00
5/23/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE LETTERS ON NOTE, REVIEW AND SIGN APRIL REPORT, DISCUSSION WITH SARAH FORTON RE REPORT, E-MAIL TO DOL RE SAME	0.8	\$150.00 \$120.00
5/24/2013	Jeanne Barnes Bryant	E-MAILS RE TERMINATIONS, E-MAIL FROM DOL, E-MAIL TO COUNSEL RE FILING	0.5	\$150.00 \$75.00
5/28/2013	Jeanne Barnes Bryant	CALLS RE STATUS, DISCUSSION WITH ROB MOORE RE PROBLEMS WITH VALUATIONS	0.5	\$150.00 \$75.00
5/29/2013	Jeanne Barnes Bryant	E-MAILS FROM COUNSEL, REVIEW RESPONSE ON LAND, CONFERENCE CALL WITH COUNSEL, DISCUSSION WITH ROB MOORE RE PLAN AMENDMENTS AND DISCUSSION WITH COUNSEL RE SAME, QUESTION RE ASPIRE ALLOCATIONS	1.7	\$150.00 \$255.00
5/30/2013	Jeanne Barnes Bryant	E-MAIL RE CURRENT ACCOUNT, QUESTIONS RE ALLOCATIONS, REVIEW AND SIGN CHECKS	0.5	\$150.00 \$75.00
5/31/2013	Jeanne Barnes Bryant	REVIEW AND SIGN INFORMATION FOR ASPIRE, QUESTION RE TERMINATIONS, E-MAIL FROM COUNSEL REVIEW LETTER RE CASE	0.8	\$150.00 \$120.00

Monday, June 10, 2013

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**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**May 2013**

Total

\$1,935.00

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

Invoice for Professional Services

**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**May 2013**

Date	Employee Name	Description of Services	Hours	Rate	Total
5/1/2013	Robert E. Moore, Jr.	REVIEW AND RESPOND TO DEPOSIT - REFUND OF OVERPAYMENT ISSUE .10	0.1	\$130.00	\$13.00
5/2/2013	Robert E. Moore, Jr.	REVIEW EMAIL FROM B.TUDOR RE: OVERPAYMENT QUESTIONS .10; EMAIL TO A.MILLWARD INSTRUCTIONS ON OVERPAYMENTS .10; CALL FROM B.TUDOR RE: OVERPAYMENT .5	0.7	\$130.00	\$91.00
5/2/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/3/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, FAX TO B.TUDOR RE: HARDSHIP DISTRIBUTION, E-MAILS TO ASPIRE RE: ADDRESS CORRECTIONS, FORWARD QTRLY STATEMENTS RE: SAME	1.5	\$45.00	\$67.50
5/6/2013	Robert E. Moore, Jr.	REVIEW EMAIL FROM M.WALKER AND COMMENTS FROM B.TUDOR, MARK UP DRAFT FROM M.WALKER AND RETURN FOR COMMENT AND INCLUSION ON [REDACTED] RESOLUTION .4; REVIEW RESPONSE-FORWARD TO B.TUDOR .10; REVIEW TUDOR RESPONSE AND REPLY .10	0.6	\$130.00	\$78.00
5/6/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/7/2013	Robert E. Moore, Jr.	REVIEW EMAIL FROM [REDACTED] RE: [REDACTED] REVIEW ACCOUNT AND [REDACTED] INFORMATION, DRAFT RESPONSE .4; CALL WITH [REDACTED] .10; DRAFT RESPONSE TO [REDACTED] CLAIM FOR BENEFITS-HARDSHIP WITHDRAWAL .75; UPDATE [REDACTED] RE: NON RESPONSIVE FORMER EMPLOYEE .2	1	\$130.00	\$130.00
5/8/2013	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: TERMINATION .25; REVIEW FILE AND EMAIL [REDACTED] ON NEXT STEPS .25; CALL WITH B.TUDOR RE: [REDACTED] CLAIM .3	0.8	\$130.00	\$104.00
5/8/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50

Monday, June 10, 2013



**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**May 2013**

Date	Name	Description	Hours	Rate	Total
5/9/2013	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: TOLLING AGREEMENTS .10	0.1	\$130.00	\$13.00
5/9/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/10/2013	Robert E. Moore, Jr.	REVIEW INFORMATION FROM [REDACTED] EMAIL RE: BUSINESS VALUATION, CALL FROM [REDACTED] RE: BUSINESS VALUATION, ISSUE EMAIL TO [REDACTED] RE: RECEIPT OF DISTRIBUTION FORMS, CONFIRM PROCESSING WITH A.MILLWARD AT ASPIRE, CONFIRM SITUATION ON [REDACTED] WITH B.T	1.15	\$130.00	\$149.50
5/10/2013	Sarah D. Forton	FORWARD PARTICIPANT DISTRIBUTION FORM TO ASPIRE	0.5	\$45.00	\$22.50
5/13/2013	Billy B. Spaulding	RESPOND TO E MAIL REQUESTING INFORMATION ON PARTICIPANTS CHARGES DEDUCTED FROM HER ACCOUNT. REVIEW PREVIOUS FEE REQUESTS SUBMITTED TO ASPIRE.	0.4	\$110.00	\$44.00
5/13/2013	Robert E. Moore, Jr.	REVIEW INFORMATION FROM B.SPAULDING, COMPLETE WITHDRAWAL FORM FORWARD SAME AND MERGER AGREEMENT TO [REDACTED] FOR COMPLETION .5; FORWARD BUSINESS VALUATION INFORMATION TO A.MILLWARD TO UPDATE QES VALUES IN [REDACTED] .10; DISCUSSION WITH S.FORTON RE: HEARING W	1	\$130.00	\$130.00
5/13/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/14/2013	Robert E. Moore, Jr.	EMAIL FROM [REDACTED] RECEIVED .10; DISCUSSION UPDATE ON ASPIRE MATTERS WITH J.BRYANT .10	0.2	\$130.00	\$26.00
5/15/2013	Robert E. Moore, Jr.	CALL WITH [REDACTED] RE: EXPENSE DEDUCTIONS .10	0.1	\$130.00	\$13.00
5/15/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	1	\$45.00	\$45.00
5/16/2013	Robert E. Moore, Jr.	EMAIL TO A.MILLWARD RE: [REDACTED] ACCOUNT AND EXPENSE DEDUCTIONS .10; PULL FORMS TOGETHER AND ISSUE EMAIL TO [REDACTED] RE: NEEDED ITEMS TO COMPLETE EARLY WITHDRAWAL .4; FORWARD BUSINESS VALUATION FOR [REDACTED] TO A.MILLWARD FOR RECORD KEEPING UPDATE TO	0.8	\$130.00	\$104.00
5/16/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50

**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

May 2013

Date	Name	Description	Hours	Rate	Total
5/20/2013	Robert E. Moore, Jr.	FORWARD BUSINESS VALUATIONS FOR [REDACTED] AND [REDACTED] TO ASPIRE FOR UPDATES TO ACCOUNTS .2; REVIEW AND FORWARD ACCOUNT REALIGNMENT INSTRUCTIONS FROM PARTICIPANT .2; MEETING WITH J.BRYANT RE: [REDACTED] AND [REDACTED] MERGER .25; FORWARD DOCUMENTS	0.75	\$130.00	\$97.50
5/20/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/21/2013	Robert E. Moore, Jr.	EMAIL RE: QUESTIONS FROM M.CHRISTENSEN RE: PLAN OPERATIONS .10; CONFIRM INFORMATION WITH ERISA COUNSEL 1.5; REVIEW RESPONSE FROM ASPIRE RE: PARTICIPANT [REDACTED], FORWARD SAME TO B.SPALDING FOR REVIEW .2	1.85	\$130.00	\$240.50
5/21/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/22/2013	Billy B. Spaulding	UPDATE AR DATABASE WITH RECEIPTS SINCE 04-25-13 AND PREPARE CURRENT OUTSTANDING FEES TO BE USED FOR BILLING EMPLOYERS.	0.8	\$110.00	\$88.00
5/22/2013	Robert E. Moore, Jr.	REVISE ACTIVITY REPORT .25; RESPOND TO PARTICIPANT INQUIRY .10; CONFERENCE CALL WITH A.MILLWARD AND M.WALKER RE: [REDACTED] MERGER .3	0.65	\$130.00	\$84.50
5/22/2013	Sarah D. Forton	WORK ON MOTION FILING, WORK ON EMPLOYER INVOICES	4	\$45.00	\$180.00
5/23/2013	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
5/24/2013	Robert E. Moore, Jr.	RESPOND TO INQUIRY FROM S. FORTON RE: EMPLOYERS AND ADMINISTRATIVE CHARGES .10; REVIEW TAX ISSUE FROM PARTICIPANT, CONFIRM PROCEDURE WITH ERISA COUNSEL .40	0.5	\$130.00	\$65.00
5/24/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
5/29/2013	Robert E. Moore, Jr.	CALL FROM [REDACTED] RE: PROCEDURE ON SHARE PURCHASE AND EARLY WITHDRAWAL .25; CALL WITH J.BRYANT AND M.CHRISTENSEN RE: UNPAID TAXES AT OSPREY MEADOWS GOLF COURSE, COMMUNICATIONS FROM M.HUTCHESON .4; CALL WITH B.TUDOR RE: ERISA COMPLIANCE ON TAX PAYMENT, ARG	2.65	\$130.00	\$344.50
5/30/2013	Billy B. Spaulding	DISCUSSION ON METHOD OF PAYING OVERDUE PROPERTY TAXES ON PCB INVESTMENT.	0.3	\$110.00	\$33.00

**RETIREMENT SECURITY PLAN & TRUST - ADMIN**

**May 2013**

5/30/2013	Robert E. Moore, Jr.	UPDATE B.SPAULDING RE: PROPERTY TAX ISSUE, DISCUSSION OF ALLOCATION METHODS .4; CALL WITH B.TUDOR RE: ALLOCATION METHOD AND ERISA COMPLIANCE .3; UPDATE J.BRYANT RE: TUDOR CONVERSATION .10; UPDATE B.SPAULDING RE: ALLOCATION DISCUSSION WITH B.TUDOR .10	1	\$130.00	\$130.00
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**Total**

**\$2,541.00**

**ANGSTMAN JOHNSON**

3649 N. Lakeharbor Lane  
Boise, ID 83703

(208) 384-8588  
TAX ID 52-2300434

RECEIVED  
JUN 10 2013

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

May 31, 2013  
Statement No. 38242

For Professional Services Rendered Through May 31, 2013

**8571-001: Retirement Security Plan and Trust**

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Sub-total Professional Services: 0.00

<b>Expenses</b>			<b>Amount</b>
5/31/2013	Matt Christensen	Auto Rental and	88.80
			Sub-total Expenses: <u>88.80</u>

<b>Payments</b>			
5/20/2013	BALANCE OF \$86 PAYMENT		8.80
5/20/2013	CHECK		12.00
			Sub-total Payments: <u>20.80</u>

<b>Time Summary</b>	
TJ Angstman	0.8000
Matthew T. Christensen	11.9000
Jamie R. Miller	0.8000
Total hours:	<u>13.5000</u>

**Statement Summary**

Current Expenses:	<u>88.80</u>
Previous Balance Due:	12.00
Payments Since Last Billing:	20.80

**PLEASE PAY THIS AMOUNT 80.00**

ANGSTMAN JOHNSON

Page: 1

**ANGSTMAN JOHNSON**

3649 N. Lakeharbor Lane  
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

**RECEIVED**  
JUN 10 2013

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

May 31, 2013  
Statement No. 38243

For Professional Services Rendered Through May 31, 2013

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

**Professional Services**

			Hours	Rate	Amount
5/24/2013	MTC	Review, finalize and file monthly report.	0.4000	215.00	86.00
Sub-total Professional Services:					86.00

**Payments**

5/3/2013	Check 14356	3,891.02
5/20/2013	CHECK	65.12
Sub-total Payments:		3,956.14

**Rate Summary**

Matthew T. Christensen	0.4000 hours at \$	215.00 /hr	86.00
Total hours:		0.4000	

**Statement Summary**

Current Fees and Expenses:	86.00
Previous Balance Due:	3,956.14
Payments Since Last Billing:	3,956.14
Required Retainer Per Engagement Letter:	0.00

**PLEASE PAY THIS AMOUNT** 86.00

**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

June 3, 2013

Client #: 857

RE: Retirement Security Plan &amp; Trust – General Administration

Invoice #: 18672

DATE	DESCRIPTION	HOURS	AMOUNT	
May-02-13	Emails from and to R. Moore re: participant loan overpayment; office conference with J. Berry re: same; review documentation re: loan overpayments; telephone conference with R. Moore re: same and re: "terminated" RSPT plans.	1.00	250.00	BET
May-02-13	Office conference with B. Tudor re: overpayments on participant loans by double transfer to plan.	0.20	50.00	JWB
May-03-13	Review fax from R. Moore re: [REDACTED] hardship distribution request; review RSPT plan document and 401(k) regulations re: hardship distributions; email to R. Moore re: same.	1.00	250.00	BET
May-06-13	Emails from and to R. Moore re: further revisions to RSPT/ERPA plan merger agreement.	0.25	62.50	BET
May-07-13	Email from R. Moore re: hardship distribution request. (NO CHARGE)	0.10	-0-	BET
May-08-13	Review draft response to [REDACTED] re: hardship distribution denial; email to R. Moore re: same.	0.30	75.00	BET
May-08-13	Telephone conference with R. Moore re: hardship distribution denial letter.	0.25	62.50	BET
May-16-13	Email to R. Moore re: recent Tax Court case. (NO CHARGE)	0.20	-0-	BET

Invoice 18672

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June 3, 2013

May-21-13	Email from R. Moore re: tolling agreement letters to Trucker & Huss and to M. Walker; telephone conference with R. Moore re: attorneys as ERISA fiduciaries and legal aspects of potential litigation against B. Huss and M. Walker.	1.50	375.00	BET
May-21-13	Emails from and to R. Moore re: M. Hutcheson video on alternative investments for qualified retirement plans; review video. (NO CHARGE)	0.40	-0-	BET
May-24-13	Telephone conference with R. Moore re: Aspire's deduction of its fees from liquid participant accounts.	0.40	100.00	BET
May-29-13	Emails from and to R. Moore re: Hutcheson proposal; telephone conference with R. Moore re: same; re: use of RSPT funds to pay past due property tax on Tamarack Resort; and re: plan amendments re: same.	2.00	500.00	BET
May-30-13	Telephone conference with R. Moore re: equitable division of \$65,000 property tax payment among plans and what to do with illiquid plans having PCB Note exposure; and re: status update on [REDACTED]	0.30	75.00	BET
<b>TOTAL FEES:</b>		<b>7.90</b>	<b>\$1,800.00</b>	

**DISBURSEMENTS**

Photocopies	22 @ .08 each	1.76
<b>TOTAL DISBURSEMENTS:</b>		<b>\$1.76</b>
<b>TOTAL FEES &amp; DISBURSEMENTS:</b>		<b>\$1,801.76</b>
Previous Balance		\$4,520.75
Previous Payments		(\$2,520.74)

*Posted  
6-4-13*

<b>PLEASE PAY:</b>	<b>\$3,801.77</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



**SUMMARY TIME SHEET-ASSET RECOVERY**  
**SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST**  
**FOR THE PERIOD 5/01/13 THROUGH 5/31/13**

Receivership Management, Inc.

RMI EXPENSES - MAY 2013	17.80	17.80
<b>TOTAL FEES</b>		<b>17.80</b>

RMI EXPENSE RECOVERABLE RSPT 1 & 2

5/1/13 Through 5/31/13

6/10/13

Category Description	RSPT1-251 AD...	RSPT2-252 RE...	OVERALL TOTAL
5250 OH ADJ TO BILL			
5690-RMI OH EXPENSE	-449.35	0.00	-449.35
TOTAL 5250 OH ADJ TO BILL	-449.35	0.00	-449.35
5300 EXPENSES			
6205-COPIES	-22.50	0.00	-22.50
6210-POSTAGE	-43.24	0.00	-43.24
6222-TELEPHONE LONG DISTANCE	-218.00	-17.80	-235.80
6340-INSURANCE EXPENSE			
RB-RECEIVERS BOND	-2,500.00	0.00	-2,500.00
TOTAL 6340-INSURANCE EXPENSE	-2,500.00	0.00	-2,500.00
TOTAL 5300 EXPENSES	-2,783.74	-17.80	-2,801.54
OVERALL TOTAL	-3,233.09	-17.80	-3,250.89