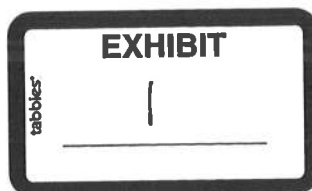


8/1/2012 10:42 AM

RSPT TRUSTEE FEES RECEIVED THRU 07-25-12

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount
RSPT02	RSPT02 201206	6/13/2012	155.00
RSPT04	RSPT04 201206	6/13/2012	155.00
RSPT14	RSPT14 201206	6/13/2012	155.00
RSPT15	RSPT15 201206	6/13/2012	155.00
RSPT23	RSPT23 201206	6/13/2012	210.00
RSPT24	RSPT24 201206	6/13/2012	210.00
RSPT27	RSPT27 201206	6/13/2012	210.00
RSPT34	RSPT34 201206	6/13/2012	210.00
RSPT50	RSPT50 201206	6/13/2012	210.00
RSPT54	RSPT54 201206	6/13/2012	155.00
RSPT61	RSPT61 201206	6/13/2012	210.00
RSPT65	RSPT65 201206	6/13/2012	210.00
		6/13/2012 Tot	2,245.00
RSPT12	RSPT12 201206	6/15/2012	210.00
RSPT48	RSPT48 201206	6/15/2012	210.00
RSPT55	RSPT55 201206	6/15/2012	155.00
		6/15/2012 Tot	575.00
RSPT07	RSPT07 201206	6/19/2012	210.00
RSPT14	RSPT14 201206	6/19/2012	(155.00)
RSPT33	RSPT33 201206	6/19/2012	210.00
		6/19/2012 Tot	265.00
RSPT73	RSPT73 201206	6/21/2012	210.00
		6/21/2012 Tot	210.00
RSPT02	RSPT02 201207	7/2/2012	155.00
RSPT04	RSPT04 201207	7/2/2012	155.00
RSPT08	RSPT08 201206	7/2/2012	155.00
RSPT08	RSPT08 201207	7/2/2012	155.00
RSPT11	RSPT11 201206	7/2/2012	210.00
RSPT11	RSPT11 201207	7/2/2012	210.00
RSPT12	RSPT12 201207	7/2/2012	210.00
RSPT16	RSPT16 201206	7/2/2012	210.00
RSPT24	RSPT24 201207	7/2/2012	210.00
RSPT27	RSPT27 201207	7/2/2012	210.00
RSPT31	RSPT31 201206	7/2/2012	210.00
RSPT34	RSPT34 201207	7/2/2012	210.00
RSPT45	RSPT45 201206	7/2/2012	210.00
RSPT47	RSPT47 201206	7/2/2012	210.00
RSPT65	RSPT65 201207	7/2/2012	210.00
RSPT73	RSPT73 201207	7/2/2012	210.00
RSPT75	RSPT75 201206	7/2/2012	155.00
RSPT75	RSPT75 201207	7/2/2012	155.00
RSPT78	RSPT78 201206	7/2/2012	210.00
		7/2/2012 Tot	3,660.00
RSPT15	RSPT15 201207	7/5/2012	155.00
RSPT48	RSPT48 201207	7/5/2012	210.00
		7/5/2012 Tot	365.00
RSPT25	RSPT25 201206	7/6/2012	210.00
RSPT25	RSPT25 201207	7/6/2012	210.00
RSPT50	RSPT50 201207	7/6/2012	210.00
RSPT55	RSPT55 201207	7/6/2012	155.00
RSPT68	RSPT68 201206	7/6/2012	210.00
RSPT68	RSPT68 201207	7/6/2012	210.00
		7/6/2012 Tot	1,205.00
RSPT54	RSPT54 201207	7/9/2012	155.00
		7/9/2012 Tot	155.00
RSPT05	RSPT05 201206	7/10/2012	210.00
RSPT05	RSPT05 201207	7/10/2012	210.00
RSPT07	RSPT07 201207	7/10/2012	210.00



8/1/2012 10:42 AM

RSPT TRUSTEE FEES RECEIVED THRU 07-25-12

EXHIBIT 1 PAGE 2

COCODE	ARCODE	Date	Amount
RSPT23	RSPT23 201207	7/10/2012	210.00
RSPT63	RSPT63 201206	7/10/2012	155.00
RSPT63	RSPT63 201207	7/10/2012	155.00
RSPT67	RSPT67 201206	7/10/2012	210.00
RSPT67	RSPT67 201207	7/10/2012	210.00
		7/10/2012 Total	1,570.00
RSPT46	RSPT46 201206	7/13/2012	210.00
RSPT46	RSPT46 201207	7/13/2012	210.00
RSPT61	RSPT61 201207	7/13/2012	210.00
		7/13/2012 Total	630.00
RSPT19	RSPT19 201206	7/16/2012	210.00
RSPT19	RSPT19 201207	7/16/2012	210.00
RSPT29	RSPT29 201206	7/16/2012	155.00
RSPT29	RSPT29 201207	7/16/2012	155.00
RSPT53	RSPT53 201206	7/16/2012	210.00
		7/16/2012 Total	940.00
RSPT69	RSPT69 201206	7/23/2012	210.00
RSPT72	RSPT72 201206	7/23/2012	210.00
RSPT72	RSPT72 201207	7/23/2012	210.00
RSPT77	RSPT77 201206	7/23/2012	155.00
RSPT77	RSPT77 201207	7/23/2012	155.00
		7/23/2012 Total	940.00
RSPT39	RSPT39 201206	7/25/2012	210.00
RSPT39	RSPT39 201207	7/25/2012	210.00
RSPT47	RSPT47 201207	7/25/2012	210.00
		7/25/2012 Total	630.00
		Grand Total	13,390.00

OUTSTANDING THRU 07-25-12

BILLED \$30,340 RECEIVED \$13,390 OUTSTANDING \$16,950 (COL E)

	A	B	C	D	E	Y
1	Account #	ARYYMM	BILLED	AMT RECVD	AR	
2	RSPT01	RSPT01 201206	210.00		210.00	
3	RSPT01	RSPT01 201207	210.00		210.00	
4	RSPT01 Total				420.00	
5	RSPT03	RSPT03 201206	210.00		210.00	
6	RSPT03	RSPT03 201207	210.00		210.00	
7	RSPT03 Total				420.00	
8	RSPT06	RSPT06 201206	155.00		155.00	
9	RSPT06	RSPT06 201207	155.00		155.00	
10	RSPT06 Total				310.00	
11	RSPT09	RSPT09 201206	210.00		210.00	
12	RSPT09	RSPT09 201207	210.00		210.00	
13	RSPT09 Total				420.00	
14	RSPT10	RSPT10 201206	210.00		210.00	
15	RSPT10	RSPT10 201207	210.00		210.00	
16	RSPT10 Total				420.00	
17	RSPT13	RSPT13 201206	210.00		210.00	
18	RSPT13	RSPT13 201207	210.00		210.00	
19	RSPT13 Total				420.00	
20	RSPT14	RSPT14 201206	155.00	155.00	-	
21	RSPT14	RSPT14 201206		(155.00)	155.00	
22	RSPT14	RSPT14 201207	155.00		155.00	
23	RSPT14 Total				310.00	
24	RSPT16	RSPT16 201207	210.00		210.00	
25	RSPT16 Total				210.00	
26	RSPT17	RSPT17 201206	210.00		210.00	
27	RSPT17	RSPT17 201207	210.00		210.00	
28	RSPT17 Total				420.00	
29	RSPT18	RSPT18 201206	210.00		210.00	
30	RSPT18	RSPT18 201207	210.00		210.00	
31	RSPT18 Total				420.00	
32	RSPT20	RSPT20 201206	210.00		210.00	
33	RSPT20	RSPT20 201207	210.00		210.00	
34	RSPT20 Total				420.00	
35	RSPT21	RSPT21 201206	210.00		210.00	
36	RSPT21	RSPT21 201207	210.00		210.00	
37	RSPT21 Total				420.00	
38	RSPT22	RSPT22 201206	210.00		210.00	
39	RSPT22	RSPT22 201207	210.00		210.00	
40	RSPT22 Total				420.00	
41	RSPT26	RSPT26 201206	210.00		210.00	
42	RSPT26	RSPT26 201207	210.00		210.00	
43	RSPT26 Total				420.00	
44	RSPT28	RSPT28 201206	210.00		210.00	
45	RSPT28	RSPT28 201207	210.00		210.00	
46	RSPT28 Total				420.00	
47	RSPT30	RSPT30 201206	210.00		210.00	
48	RSPT30	RSPT30 201207	210.00		210.00	
49	RSPT30 Total				420.00	
50	RSPT31	RSPT31 201207	210.00		210.00	
51	RSPT31 Total				210.00	
52	RSPT32	RSPT32 201206	155.00		155.00	
53	RSPT32	RSPT32 201207	155.00		155.00	
54	RSPT32 Total				310.00	
55	RSPT33	RSPT33 201207	210.00		210.00	
56	RSPT33 Total				210.00	
57	RSPT35	RSPT35 201206	210.00		210.00	
58	RSPT35	RSPT35 201207	210.00		210.00	
59	RSPT35 Total				420.00	
60	RSPT36	RSPT36 201206	210.00		210.00	
61	RSPT36	RSPT36 201207	210.00		210.00	

OUTSTANDING THRU 07-25-12

BILLED \$30,340 RECEIVED \$13,390 OUTSTANDING \$16,950 (COL E)

	A	B	C	D	E	Y
1	Account #	ARYMM	BILLED	AMT RECVD	AR	
62	RSPT36 Total				420.00	
63	RSPT37	RSPT37 201206	155.00		155.00	
64	RSPT37	RSPT37 201207	155.00		155.00	
65	RSPT37 Total				310.00	
66	RSPT38	RSPT38 201206	210.00		210.00	
67	RSPT38	RSPT38 201207	210.00		210.00	
68	RSPT38 Total				420.00	
69	RSPT40	RSPT40 201206	155.00		155.00	
70	RSPT40	RSPT40 201207	155.00		155.00	
71	RSPT40 Total				310.00	
72	RSPT41	RSPT41 201206	210.00		210.00	
73	RSPT41	RSPT41 201207	210.00		210.00	
74	RSPT41 Total				420.00	
75	RSPT42	RSPT42 201206	210.00		210.00	
76	RSPT42	RSPT42 201207	210.00		210.00	
77	RSPT42 Total				420.00	
78	RSPT43	RSPT43 201206	210.00		210.00	
79	RSPT43	RSPT43 201207	210.00		210.00	
80	RSPT43 Total				420.00	
81	RSPT44	RSPT44 201206	210.00		210.00	
82	RSPT44	RSPT44 201207	210.00		210.00	
83	RSPT44 Total				420.00	
84	RSPT45	RSPT45 201207	210.00		210.00	
85	RSPT45 Total				210.00	
86	RSPT49	RSPT49 201206	210.00		210.00	
87	RSPT49	RSPT49 201207	210.00		210.00	
88	RSPT49 Total				420.00	
89	RSPT51	RSPT51 201206	210.00		210.00	
90	RSPT51	RSPT51 201207	210.00		210.00	
91	RSPT51 Total				420.00	
92	RSPT52	RSPT52 201206	155.00		155.00	
93	RSPT52	RSPT52 201207	155.00		155.00	
94	RSPT52 Total				310.00	
95	RSPT53	RSPT53 201207	210.00		210.00	
96	RSPT53 Total				210.00	
97	RSPT56	RSPT56 201206	210.00		210.00	
98	RSPT56	RSPT56 201207	210.00		210.00	
99	RSPT56 Total				420.00	
100	RSPT57	RSPT57 201206	210.00		210.00	
101	RSPT57	RSPT57 201207	210.00		210.00	
102	RSPT57 Total				420.00	
103	RSPT58	RSPT58 201206	155.00		155.00	
104	RSPT58	RSPT58 201207	155.00		155.00	
105	RSPT58 Total				310.00	
106	RSPT59	RSPT59 201206	155.00		155.00	
107	RSPT59	RSPT59 201207	155.00		155.00	
108	RSPT59 Total				310.00	
109	RSPT60	RSPT60 201206	210.00		210.00	
110	RSPT60	RSPT60 201207	210.00		210.00	
111	RSPT60 Total				420.00	
112	RSPT62	RSPT62 201206	210.00		210.00	
113	RSPT62	RSPT62 201207	210.00		210.00	
114	RSPT62 Total				420.00	
115	RSPT64	RSPT64 201206	210.00		210.00	
116	RSPT64	RSPT64 201207	210.00		210.00	
117	RSPT64 Total				420.00	
118	RSPT66	RSPT66 201206	155.00		155.00	
119	RSPT66	RSPT66 201207	155.00		155.00	
120	RSPT66 Total				310.00	
121	RSPT69	RSPT69 201207	210.00		210.00	

OUTSTANDING THRU 07-25-12

BILLED \$30,340 RECEIVED \$13,390 OUTSTANDING \$16,950 (COL E)

	A	B	C	D	E	Y
1	Account #	ARYYMM	BILLED	AMT RECVD	AR	
122	RSPT69 Total				210.00	
123	RSPT70	RSPT70 201206	155.00		155.00	
124	RSPT70	RSPT70 201207	155.00		155.00	
125	RSPT70 Total				310.00	
126	RSPT71	RSPT71 201206	155.00		155.00	
127	RSPT71	RSPT71 201207	155.00		155.00	
128	RSPT71 Total				310.00	
129	RSPT74	RSPT74 201206	210.00		210.00	
130	RSPT74	RSPT74 201207	210.00		210.00	
131	RSPT74 Total				420.00	
132	RSPT76	RSPT76 201206	155.00		155.00	
133	RSPT76	RSPT76 201207	155.00		155.00	
134	RSPT76 Total				310.00	
135	RSPT78	RSPT78 201207	210.00		210.00	
136	RSPT78 Total				210.00	
137	Grand Total				16,950.00	

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
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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 6/01/12 THROUGH 6/30/12

Jeanne Barnes Bryant

JUNE 2012 FEES - ADMIN	4,852.50	
JUNE 2012 FEES - ASSET RECV	<u>345.00</u>	5,197.50

Receivership Management, Inc.

JUNE 2012 FEES - ADMIN	4,795.00	
RMI EXPENSES	2,593.20	
JUNE 2012 FEES - ASSET RECV	<u>351.00</u>	7,739.20

Wyatt Tarrant & Combs

JUNE 2012 FEES - ASSET RECV	INV 882454	<u>5,800.30</u>	5,800.30
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Moore & Elia LLP

JUNE 2012 FEES - ASSET RECV	INV 19241	<u>5,867.50</u>	5,867.50
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Berry & Tudor

JUNE 2012 FEES - ADMIN	INV 18286	12,087.75	
JUNE 2012 FEES - ASSET RECV	INV 18289	<u>850.00</u>	<u>12,937.75</u>

TOTAL FEES

37,542.25



SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 6/01/12 THROUGH 6/30/12

Jeanne Barnes Bryant

JUNE 2012 FEES	<u>4,852.50</u>	4,852.50
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Receivership Management, Inc.

JUNE 2012 FEES	4,795.00	
RMI EXPENSES	<u>2,593.20</u>	7,388.20

Berry & Tudor

JUNE 2012 FEES	INV 18286	<u>12,087.75</u>	<u>12,087.75</u>
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TOTAL FEES			<u><u>24,328.45</u></u>
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Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012
6/1/2012	Jeanne Barnes Bryant	MEETING WITH BYM TUDOR, ROB MOORE BEFORE CALL, CALL WITH EMPLOYERS, DISCUSSION RE QUESTIONS WITH ROB MOORE AND BYM TUDOR, E-MAILS FROM EMPLOYERS	3.5	\$150.00 \$525.00
6/4/2012	Jeanne Barnes Bryant	CALLS FROM EMPLOYERS (2.00), E-MAILS FROM EMPLOYERS, DISCUSSION WITH ROB MOORE RE VALUATIONS, E-MAIL QUESTIONS RE CHECKS, E-MAIL TO GRAHAM MATHERNE RE RECORDS AND HWA (1.00)	3	\$150.00 \$450.00
6/5/2012	Jeanne Barnes Bryant	E-MAILS AND CALL FROM EMPLOYERS, QUESTION RE CONTRACT, E-MAIL TO BYM TUDOR RE SAME, DISCUSSION WITH ROB MOORE RE MAILING, E-MAIL TO GRAHAM MATHERNE RE DOCUMENTS FROM WALKER	1.8	\$150.00 \$270.00
6/6/2012	Jeanne Barnes Bryant	CALLS FROM EMPLOYERS (1.00), E-MAILS TO AND FROM BYM TUDOR RE AGREEMENT, E-MAILS FROM EMPLOYERS RE INVOICES, DISCUSSION WITH GRAHAM MATHERNE RE HWA DOCUMENTS, E-MAILS RE SAME, QUESTION RE ORDER AND COURT REQUESTS, REPORT FROM GRAHAM MATHERNE RE QUESTIONS TO DOL, E-MAIL RE CONFERENCE CALL, E-MAIL FROM BYM TUDOR WITH AGREEMENT, REVIEW SAME, E-MAIL FROM ROB MOORE RE SAME(.50)	1.5	\$150.00 \$225.00
6/7/2012	Jeanne Barnes Bryant	CALLS AND E-MAILS TO AND FROM EMPLOYERS (.50), E-MAIL FROM BYM TUDOR RE NOTICE, CHANGES RE SAME, INSTRUCTIONS RE NOTICE (.50), CALL FROM DOL RE ORDER, CONFERENCE CALL RE SAME (1.00)	2	\$150.00 \$300.00

Tuesday, July 31, 2012

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RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012	
6/8/2012	Jeanne Barnes Bryant	E-MAILS FROM EMPLOYERS RE MEMO, CALLS TO EMPLOYERS (.50), CALL FROM INVESTIGATOR RE FILES, QUESTIONS RE SAFE HARBOR, E-MAIL TO BYM TUDOR AND ROB MOORE RE SAFE HARBOR QUESTION, CALL TO GRAHAM MATHERNE RE DOCUMENTS, E-MAIL FROM GRAHAM MATHERNE RE WITH ROB MOORE AND BILLY SPAULDING RE FILING FOR END OF MONTH WITH COURT (1.20), E-MAILS FROM DOL RE EMPLOYER INFO, E-MAIL TO ROB MOORE RE SAME (.20), E-MAILS FROM ROB MOORE RE DOCUMENTS WITH WALKER, DISCUSSION RE SAME (.20)	2.1	\$150.00	\$315.00
6/11/2012	Jeanne Barnes Bryant	E-MAILS RE QUESTIONS FROM EMPLOYERS, REVIEW SAME	0.3	\$150.00	\$45.00
6/12/2012	Jeanne Barnes Bryant	E-MAIL RE 5500 INFORMATION FOR PLAN SINCE DOL RULING	0.3	\$150.00	\$45.00
6/13/2012	Jeanne Barnes Bryant	E-MAIL RE PRELIMINARY INJUNCTION FROM GRAHAM MATHERNE, REVIEW INJUNCTION, CALL TO ROB MOORE RE SAME, E-MAILS RE CONFERENCE CALL, E-MAILS RE DOCUMENTS AT HWA, QUESTIONS RE SAME	1	\$150.00	\$150.00
6/14/2012	Jeanne Barnes Bryant	E-MAILS RE EMPLOYER QUESTIONS, CONFERENCE CALL WITH ROB MOORE, BYM TUDOR, GRAHAM MATHERNE RE PRELIMINARY INJUNCTION AND COURT FILING FOR END OF MONTH, E-MAIL FROM BYM TUDOR RE INFORMATION FOR COURT FILING	1.5	\$150.00	\$225.00
6/15/2012	Jeanne Barnes Bryant	E-MAILS RE QUESTIONS FROM EMPLOYERS, CALL WITH ROB MOORE RE DOCUMENTS, AND QUESTIONS RE TUDOR E-MAIL RE GROUPS AND PLAN	0.8	\$150.00	\$120.00
6/18/2012	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR AND ROB MOORE RE 5500 ISSUES, E-MAIL RE SAFE HARBOR PROBLEMS, E-MAIL TO ROB MOORE RE SAME	0.5	\$150.00	\$75.00
6/19/2012	Jeanne Barnes Bryant	E-MAILS TO AND FROM MEMBERS, DISCUSSION WITH ROB MOORE RE REPORT, E-MAIL RE ACCOUNTS, QUESTION TO BILLY SPAULDING RE JUNE AND JULY INVOICES TO EMPLOYERS, DISCUSSION WITH SARAH FORTON RE SAME, WORK ON REPORT AND MOTION	1.2	\$150.00	\$180.00

Tuesday, July 31, 2012

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RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012	
6/20/2012	Jeanne Barnes Bryant	E-MAIL TO AND FROM DOL RE REPORT, E-MAILS RE INVOICES, DISCUSSION WITH ROB MOORE RE SCHEDULING CONFERENCE CALL WITH EMPLOYERS, CALLS FROM MEMBERS, QUESTION RE SAFE HARBOR, E-MAIL FROM ROB MOORE RE QUESTIONS FROM MEMBERS,	1	\$150.00	\$150.00
6/21/2012	Jeanne Barnes Bryant	CONFERENCE WITH ROB MOORE AND BYM TUDOR RE DRAFT STATUS REPORT AND RECOMMENDATIONS TO DOL, QUESTION RE CONFERENCE CALL, QUESTION RE AUDIT PROPOSALS, CALL FROM WALKER, E-MAIL RE SAME	1	\$150.00	\$150.00
6/22/2012	Jeanne Barnes Bryant	E-MAIL RE WALKER AND DOCUMENTS, DISCUSSION WITH ROB MOORE RE SAME, DISCUSSION WITH GRAHAM MATHERNE RE REPORT, CALLS FROM MEMBERS, FINALIZE NOTICE TO MEMBERS RE CALL AND INVOICES, REVIEW ESTIMATES ON AUDIT, E-MAILS RE BOND	1.2	\$150.00	\$180.00
6/25/2012	Jeanne Barnes Bryant	REVIEW INVOICE RE BOND, QUESTION RE SAME, CALL FROM MEMBERS, E-MAIL RE SAME, E-MAIL FROM BYM TUDOR RE DRAFT, REVIEW SAME, QUESTIONS FOR MOTION DRAFT, CALLS RE QUESTIONS ON MAILING, E-MAIL FROM BILLY SPAULDING RE RESPONSES, E-MAIL FROM MONTY WALKER, DISCUSSION WITH ROB MOORE RE SAME	1	\$150.00	\$150.00
6/26/2012	Jeanne Barnes Bryant	E-MAILS FROM MEMBERS, E-MAIL TO EMPLOYER, DISCUSSION WITH ROB MOORE RE QUESTIONS ON DRAFT, DISCUSSION RE CONFERENCE CALL, ADDITIONAL E-MAILS FROM MEMBERS, WORK ON DRAFT FOR REPORT AND MOTION. E-MAIL RE APPRAISAL, QUESTION RE CALL	1.6	\$150.00	\$240.00
6/27/2012	Jeanne Barnes Bryant	CONFERENCE WITH BYM TUDOR, ROB MOORE AND BILLY SPAULDING RE REPORT, WORK ON DRAFT REPORT (1.50), CALLS TO AND FROM MEMBERS RE QUESTIONS, E-MAILS RE SAME (.80), E-MAIL TO MARK BOTTLES RE APPRAISAL, E-MAIL TO GRAHAM MATHERNE RE REPORT AND LITIGATION ISSUES (.30)	2.6	\$150.00	\$390.00

Tuesday, July 31, 2012

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RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012
6/28/2012	Jeanne Barnes Bryant	MAKE CHANGES TO REPORT, E-MAILS TO AND FROM BYM TUDOR, GRAHAM MATHERNE RE SAME, CALL TO ROB MOORE RE QUESTIONS, DISCUSSION WITH BILLY SPAULDING RE NUMBERS FOR EMPLOYERS, REVIEW E-MAILS FROM MEMBERS, (1.50), CALL TO DOL RE REPORT, MAKE FINAL CHANGES, E-MAIL REPORT TO DOL WITH QUESTIONS, DISCUSSION RE BOND AND LETTER TO FOLLOW (.60),	2.1	\$150.00 \$315.00
6/29/2012	Jeanne Barnes Bryant	CALL TO DOL RE REPORT (1.00), E-MAILS FROM BYM TUDOR, GRAHAM MATHERNE RE CHANGES, MEETING WITH ROB MOORE RE AGENDA FOR CALL (0.25), CONFERENCE CALL WITH EMPLOYERS (1.00), E-MAILS TO AND FROM GEOFF LEE RE POSTINGS (.10)	2.35	\$150.00 \$352.50
Total				\$4,852.50

Tuesday, July 31, 2012

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012
6/1/2012	Billy B. Spaulding	PREPARE SCHEDULE OF ACTIVE PARTICIPANTS WITH NO PACIFIC COAST INVESTMENT. DISCUSSION WITH ERISA CONSUL ON ACTIVE PARTICIPANTS WITH NO PACIFIC COAST INVESTMENTS AND FORM 1099 REPORTING REQUIREMENTS. PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH ACTIVE PARTICIPANTS.	2.5	\$110.00 \$275.00
6/1/2012	Robert E. Moore, Jr.	RESPOND TO EMAIL QUESTIONS FROM D.BOHM RE: CONTRIBUTIONS .10; EMAIL QUESTIONS RE: CONSENT .10; QUESTIONS RE: 30 DAY NOTICE AND SAFE HARBOR .10; EMPLOYERS CONFERENCE CALL 2.4; EMAILS RE: WEBSITE POSTINGS AND NEEDED HWA MAINTAINED DOCUMENTS .25; PROVIDE ENGAGEMENT INFORMATION TO MICHAEL SPURGERS .25	3.2	\$130.00 \$416.00
6/4/2012	Billy B. Spaulding	READ NUMEROUS RESPONSES RECEIVED FROM CO SPONSORS RELATED TO INVOICE E MAILED FOR MONTHLY TRUSTEE FEE.	1.2	\$110.00 \$132.00
6/4/2012	Sarah D. Forton	E-MAILS RE: EMPLOYER PAYMENTS, DISCUSSION WITH JEANNE BRYANT AND BILLY SPAULDING RE: SAME, E-MAILS RE: WEBSITE, CALLS AND E-MAILS FROM EMPLOYERS	2	\$45.00 \$90.00
6/5/2012	Billy B. Spaulding	DISCUSSIONS ON PROCEDURE TO ACCOUNT FOR FUNDS RECEIVED FROM CO SPONSORS. DOCUMENT PROCEDURE AND DISTRIBUTE.	0.8	\$110.00 \$88.00
6/5/2012	Sarah D. Forton	E-MAILS RE: EMPLOYER PAYMENTS	1	\$45.00 \$45.00
6/7/2012	Robert E. Moore, Jr.	REVIEW LARGE NUMBER OF EMAILS AND DRAFT UPDATE ON ADMINISTRATIVE BILLINGS TO EMPLOYERS .3;	0.3	\$130.00 \$39.00

Tuesday, July 31, 2012

RETIREMENT SECURITY PLAN & TRUST - ADMIN**June 2012**

6/8/2012	Billy B. Spaulding	ANALYSIS OF ASPIRE DATABASE TO IDENTIFY EMPLOYEES WITH NO PACIFIC CONTINENTAL INVESTMENTS AND WHETHER THEIR EMPLOYER HAD OTHER EMPLOYEES WHO DID HAVE PCB INVESTMENTS. BUILD DATABASE OF INFORMATION. WORK ON BUILDING BILLING SYSTEM TO DOCUMENT RECEIPT AND TRUSTEE MONTHLY FEES.	4	\$110.00	\$440.00
6/11/2012	Robert E. Moore, Jr.	REVIEW EMAIL FROM ALAMO, FORWARD FOR DISCUSSION WITH B.TUDOR .10; CALLS WITH G.MATHERNE AND J.BRYANT RE: DOCUMENT RETRIEVAL .3; CALL FROM M.WALKER RE: DOCUMENT RETRIEVAL .2; CALL WITH B.TUDOR RE: ALAMO EMAIL AND RESPONSE .4; DISCUSSION WITH B.SPAULDING RE: INFORMATION FROM DOL RE: CORE PLAN INFORMATION ADOPTION AGREEMENTS .2; REVIEW AND RESPOND TO EMPLOYER EMAILS .10	1.3	\$130.00	\$169.00
6/11/2012	Sarah D. Forton	WORK ON PLAN DOCUMENTS	2	\$45.00	\$90.00
6/12/2012	Billy B. Spaulding	DISCUSSION ON DEPOSIT OF FEES RECEIVED FROM CO SPONSORS.	0.3	\$110.00	\$33.00
6/13/2012	Billy B. Spaulding	DISCUSSIONS ON VALUATION REPORTS REQUIRED FOR QES ON TY 2011 F5500.	0.4	\$110.00	\$44.00
6/13/2012	Robert E. Moore, Jr.	REVIEW RECENT COURT ISSUED PRELIMINARY INJUNCTION, CALL WITH MONTY WALKER RE: RECORDS TRANSFER .2; MESSAGE TO J.BRYANT AND G.MATHERNE RE: RECORDS TRANSFER .10	0.3	\$130.00	\$39.00
6/13/2012	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT	0.5	\$45.00	\$22.50
6/14/2012	Billy B. Spaulding	DISCUSSIONS ON AUDIT REQUIREMENTS FOR TY 2011 F5500 FILING.	0.3	\$110.00	\$33.00
6/14/2012	Robert E. Moore, Jr.	CALL FROM MIKE SPURGERS RE: ENGAGEMENT IN WICHITA FALLS .10; REVIEW BOND INFORMATION .2; DRAFT RESPONSE TO DAN AT ALAMO RE: REQUESTED CLARIFICATION ON STOCK VALUATIONS .5 ; ATTEMPT TO EMAIL AND THEN FAX REVISED ACH FORM FROM EMPLOYER TO ASPIRE .10	0.9	\$130.00	\$117.00
6/15/2012	Billy B. Spaulding	DISCUSSION ON REQUEST BY CPA FIRM FOR ADDITIONAL INFORMATION TO BE USED FOR SUBMITTING BID ON AUDIT. PREPARE ADDITIONAL INFORMATION AND E MAIL TO CPA.	1	\$110.00	\$110.00

Tuesday, July 31, 2012

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RETIREMENT SECURITY PLAN & TRUST - ADMIN**June 2012**

6/15/2012	Robert E. Moore, Jr.	CALL WITH J.MARK MCDUGAL AT LBMC RE: AUDIT FOR PLAN YEAR 2011 1.0; UPDATE B.SPAULDING RE: SAME .10; DRAFT EMAIL RESPONSE TO TWO EMPLOYERS .10; CONFIRM ACH FOR EMPLOYER .10; REVIEW AND APPROVE NOTICE FILING ON PRELIMINARY INJUNCTION WITH G.MATHERNE .10; UPDATE J.BRYANT RE: SAME AND DEVELOPING ISSUES ON THE FORM 5500, EARLY EXIT .3; DISCUSSION WITH B.TUDOR RE: FORMS 5500, LOANS, ATTORNEY CALL .4; CALLS TO M.WALKER RE: RECORDS LOGISTICS-LEFT MSG .10; REVISE RESPONSE TO D.HANKIN AND ISSUE .2	2.4	\$130.00	\$312.00
6/15/2012	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT	0.5	\$45.00	\$22.50
6/18/2012	Billy B. Spaulding	DESIGN FEES UNCOLLECTED DATABASE. PREPARE A/R REPORT THRU 06-15-12 AND DISTRIBUTE.	1.6	\$110.00	\$176.00
6/18/2012	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS RE: EMPLOYER EARLY RELEASE, STATUS OF QUALIFYING EMPLOYER SECURITIES .4	0.4	\$130.00	\$52.00
6/19/2012	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS RE: SAFE HARBOR ISSUES, QUALIFYING EMPLOYER SECURITIES .3; CALL WITH J.BRYANT RE: SAME .2	0.5	\$130.00	\$65.00
6/19/2012	Sarah D. Forton	WORK ON EMPLOYER INVOICES, TRAVEL TO BANK, MAKE DEPOSIT	2	\$45.00	\$90.00
6/20/2012	Robert E. Moore, Jr.	REVIEW EMAIL FROM M.SCHLOSS RE: CONFERENCE IN JULY-BRIEF DISCUSSION WITH J.BRYANT RE: SAME .10; RESPOND TO EMPLOYER EMAILS ON COST ALLOCATION QUESTIONS .2	0.3	\$130.00	\$39.00
6/20/2012	Sarah D. Forton	WORK ON EMPLOYER INVOICES	2	\$45.00	\$90.00
6/21/2012	Robert E. Moore, Jr.	CONFERENCE CALL WITH B.TUDOR AND J.BRYANT RE: PLAN FORWARD AND DRAFT MOTION 1.0; UPDATE WITH J.BRYANT AND B.SPAULDING RE: PLANNED EMPLOYERS CONFERENCE CALL .2	1.2	\$130.00	\$156.00
6/21/2012	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, WORK ON EMPLOYER INVOICES, WORK ON FEE NOTICE	3.5	\$45.00	\$157.50
6/25/2012	Billy B. Spaulding	READ AND RESPOND TO DRAFT OF COURT REPORT.	0.5	\$110.00	\$55.00
6/27/2012	Billy B. Spaulding	DISCUSSIONS ON REQUIREMENTS FOR PLAN WITHDRAWALS, PAYMENTS OF MONTHLY PLAN FEE, FILING OF F5500 BY PLAN AND INDIVIDUAL CO-SPONSORS.	2.5	\$110.00	\$275.00
6/27/2012	Sarah D. Forton	WORK ON REPORT TO COURT	1.5	\$45.00	\$67.50

Tuesday, July 31, 2012**Page 3 of 4**

RETIREMENT SECURITY PLAN & TRUST - ADMIN				June 2012
6/28/2012	Robert E. Moore, Jr.	CALL WITH J.BRYANT, B.TUDOR RE: EARLY WITHDRAWAL PROCEDURES .75	0.75	\$130.00
6/28/2012	Sarah D. Forton	WORK ON REPORT TO COURT	4	\$45.00
6/29/2012	Billy B. Spaulding	DISCUSSIONS ON DRAFTS OF COURT REPORT FILING. PREPARE AND ANALYZE DETAIL SCHEDULES OF CO-SPONSORS AND INDIVIDUAL PARTICIPANTS PLAN BALANCES DOWNLOADED FROM ASPIRE WEBSITE. DISTRIBUTE INDIVIDUAL CO-SPONSOR PLAN INVESTMENTS SCHEDULES TO USE TO RESPOND TO PHONE CALLS. PARTICIPATE IN CONFERENCE CALL WITH CO-SPONSORS.	4.3	\$110.00
6/29/2012	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: PREPARATIONS FOR EMPLOYER CONFERENCE CALL .25; EMPLOYERS CONFERENCE CALL 1.0; POST CALL MEETING WITH J.BRYANT, B.SPAULDING, G.MATHERNE, AND B.TUDOR RE: EARLY WITHDRAWALS, LITIGATION QUESTIONS .4	1.65	\$130.00
6/29/2012	Sarah D. Forton	WORK ON REPORT TO COURT	2	\$45.00
Total				\$4,795.00

Tuesday, July 31, 2012

Page 4 of 4

RMI EXPENSE RECOVERABLE RSPT1

6/1/12 Through 6/30/12

Category Description	6/1/12- 6/30/12	OVERALL TOTAL
5300 EXPENSES		
COPIES	-46.40	-46.40
POSTAGE	-36.80	-36.80
BANK SERVICE CHARGES	-10.00	-10.00
INSURANCE EXPENSE		
RECEIVERS BOND	-2,500.00	-2,500.00
TOTAL INSURANCE EXPENSE	-2,500.00	-2,500.00
TOTAL 5300 EXPENSES	-2,593.20	-2,593.20
OVERALL TOTAL	-2,593.20	-2,593.20

7/31/12

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

RECEIVED
JUL 03 2012Ms. Jeanne Barnes Bryant
c/o Receivership Management, Inc.
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

June 29, 2012

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 18286

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-01-12	Emails from and to B. Spaulding re: revised active/terminated plans balances (May 22, 2012); meet with J. Bryant, R. Moore and B. Spaulding; attend co-sponsor conference call; email to R. Moore re: additional questions from several co-sponsors.	4.80	1,200.00	BET
Jun-01-12	Emails from R. Moore re: response to co-sponsor's questions on walking away from plan and re: posting 401(k) safe harbor plan regulations.	0.20	50.00	BET
Jun-04-12	Email from and to J. Bryant re: co-sponsor's request for new contract and re: DOL fee disclosure regulations.	0.20	50.00	BET
Jun-04-12	Review articles on DOL fee disclosure regulations. (NO CHARGE)	0.40	-0-	BET
Jun-05-12	Email from J. Bryant re: valuation questionnaire; review questionnaire; emails from and to J. Bryant re: new contract with co-sponsors of RSPT; emails from and to B. Spaulding et al. re: distribution request by S. Damron; prepare amended co-sponsor letter of understanding (form document).	1.75	437.50	BET
Jun-06-12	Prepare amended co-sponsor agreement (continued); emails from J. Bryant and B. Spaulding re: fees paid by co-sponsors for June 2012 and re: distribution processing after TRO made permanent; emails to and from J. Bryant, et al. re: co-sponsor agreement; email	4.25	1,062.50	BET

Invoice 18286

Page 2

June 29, 2012

from G. Matherne re: ERISA bond; emails from and to J. Bryant re: co-sponsors' objections to monthly fees; email from M. Walker re: 2012 co-sponsor fee list; prepare draft memo to RSPT cosponsors re: monthly fee; emails from G. Matherne and B. Huss re: custody of originals of plan records.

Jun-07-12	Emails from J. Bryant and B. Spaulding re: draft memo to co-sponsors; emails from and to G. Matherne re: status conference call; telephone conference with J. Bryant re: draft memo to co-sponsors; finalize memo to co-sponsors; email to S. Forton re: same; conference call with J. Bryant, R. Moore, G. Matherne and DOL and DOJ representatives re: proposed preliminary injunction.	3.40	850.00	BET
Jun-08-12	Research re: Forms 5500 for open-MEPs and underlying single-employer plans; email to B. Spaulding re: same.	1.25	312.50	BET
Jun-11-12	Emails from and to R. Moore, G. Matherne and B. Huss re: RSPT contributions and original records; office conference with J. Berry re: impact of 6 th Circuit's June 8, 2012 opinion in 1Point Solutions case on J. Bryant's fiduciary duties; review opinion.	0.70	175.00	BET
Jun-11-12	Email from R. Moore re: employer securities valuation issues; office conference with J. Berry and research re: same; telephone conference with R. Moore re: response to Alamo Appraisal Group.	2.00	500.00	BET
Jun-11-12	Office conference with B. Tudor regarding employer securities valuation issues and impact of recent 6 th Circuit opinion.	0.40	100.00	JWB
Jun-12-12	Review and confirm conclusions stated in articles re: Form 5500 audits and Forms 8955-SSA for open-MEPs; email to B. Spaulding re: same.	1.00	250.00	BET
Jun-13-12	Emails from G. Matherne, M. Elia, J. Bryant, M. Schloss and M. Hartman re: preliminary injunction and re: M. Hutcheson service affidavit; review injunction and affidavit; telephone conferences with G. Matherne re: injunction; emails from and to R. Moore and G. Matherne re: conference call.	1.50	375.00	BET

Invoice 18286

Page 3

June 29, 2012

Jun-14-12	Email to B. Spaulding re: ERISA bond for open-MEPs' conference call with J. Bryant et al. and G. Matherne; email to J. Bryant et al. re: freeze on distributions; office conference with J. Berry re: same.	3.20	800.00	BET
Jun-14-12	Office conference with B. Tudor regarding issues related to freezing of distributions and proposed email summary of actions appropriate for various categories of participants.	0.70	175.00	JWB
Jun-15-12	Emails from and to R. Moore re: response to appraiser of employer securities and response to K. Teigen's questions; telephone conference with Randy Staples (counsel for a plan sponsor in Texas); email to J. Bryant et al. re: same; telephone conference with R. Moore re: same; email from B. Spaulding re: Flyntloc, Inc.; telephone conference with R. Staples and email to R. Staples re: outdated RSPT adoption agreement form and re: transfer of participant loans to successor plan.	2.00	500.00	BET
Jun-18-12	Emails from and to R. Moore re: Growth Holdings Management, LLC's resolutions to stop employer contributions May 16 th and re: 5500 filings for single employer plans; emails from M. Elia and G. Matherne re: notice of appearance.	0.70	175.00	BET
Jun-20-12	Emails from M. Schloss and M. Elia re: conference call; emails from and to J. Bryant re: "partial thaw" issues.	0.40	100.00	BET
Jun-21-12	Conference call with J. Bryant and R. Moore re: "partial thaw"; emails from and to R. Moore re: sample notice filings.	0.90	225.00	BET
Jun-22-12	Prepare narrative re: future activities of RSPT independent fiduciary for insertion in Report and Notice to be filed in civil action; email from B. Huss re: cost of providing documents.	4.50	1,125.00	BET
Jun-25-12	Prepare narrative re: future actions (continued); email to J. Bryant et al. re: same; emails from and to J. Bryant et al. re: redactions to attorney invoices to exclude privileged information; email from M. Elia re: narrative re: future actions; emails from R.	2.60	650.00	BET

Invoice 18286

Page 4

June 29, 2012

Staples and to J. Bryant re: draft adoption agreement amendment for Flyntloc, Inc.'s cessation of contributions to RSPT.

Jun-25-12	Email to B. Spaulding re: Form 8955-SSA extension requests. (NO CHARGE)	0.10	-0-	BET
Jun-26-12	Emails from J. Bryant re: XTC Holdings' desire to terminate its plan; review IRS Form 5500-EZ instructions (1-participant plans); emails to J. Bryant re: same; emails from and to B. Spaulding re: same; emails from and to B. Spaulding re: same; emails from and to B. Spaulding re: Form 5558; emails from and to J. Bryant re: impact of allowing employers to withdraw from RSPT.	2.30	575.00	BET
Jun-27-12	Telephone conferences with S. Fortner; meet with J. Bryant, R. Moore and B. Spaulding re: revisions to report and fee notice; emails from and to B. Spaulding re: DFVCP for prior year 5500s; office conference with J. Berry re: legal impact of employer/sponsor's make-whole payment to RSPT to recover its employees' share of PCB Note investment; revise report and fee notice; email to J. Bryant et al. re: same; emails from and to B. Spaulding re: using May 22, 2012 schedule of employer balances to allocate expenses.	4.60	1,150.00	BET
Jun-27-12	Office conference with B. Tudor regarding fiduciary issues related to alternatives for allowing employers to make respective single plans whole and spin off plans; analysis of recovering (and cost possibilities) in foreclosure, deed in lieu of foreclosure, etc. and effect of withdrawal from RSPT on third parties.	0.90	225.00	JWB
Jun-28-12	Emails from and to J. Bryant re: further revisions to report and fee notice and from and to B. Spaulding re: expense allocations within RSPT plans; emails from and to S. Forton re: no redactions to May 1, invoice; emails from and to G. Matherne re: invoice redaction; emails from and to J. Bryant re: sponsors who froze contributions without complying with safe harbor 401(k) notice requirements and re: distributions from plans affected by PCB Note to employees whose accounts are not affected; email from G. Matherne re: litigation insert to report and	3.25	812.50	BET

Invoice 18286

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June 29, 2012

fee notice; email from B. Spaulding re: sponsor data
 inserts; email from M. Elia re: litigation insert; email
 from J. Bryant re: forwarding draft report to DOL.

Jun-28-12	Telephone conference with R. Moore re: ROBS plan issues and re: non-ERISA plans.	0.80	200.00	BET
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TOTAL FEES	48.80	\$12,075.00
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DISBURSEMENTS:

Photocopies	12.75
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TOTAL DISBURSEMENTS	\$12.75
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Total Fees & Disbursements	\$12,087.75
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posted
 8/1
 7-5-12

Previous Balance	\$9,168.60
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Previous Payments	\$0.00
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PLEASE PAY

\$21,256.35

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

SUMMARY TIME SHEET-ASSET RECOVERY
SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 6/01/12 THROUGH 6/30/12

Jeanne Barnes Bryant

JUNE 2012 FEES	345.00	345.00
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Receivership Management, Inc.

JUNE 2012 FEES	351.00	351.00
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Wyatt Tarrant & Combs

JUNE 2012 FEES	INV 882454	5,800.30	5,800.30
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Moore & Elia LLP

JUNE 2012 FEES	INV 19241	5,867.50	5,867.50
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Berry & Tudor

JUNE 2012 FEES	INV 18289	850.00	850.00
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TOTAL FEES

	13,213.80
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Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ASSET RECOVERY				June 2012
6/19/2012	Jeanne Barnes Bryant	QUESTIONS TO GRAHAM MATHERNE RE APPRAISAL, E-MAIL RE SAME, E-MAIL TO GRAHAM MATHERNE RE QUESTIONS FOR REPORT	0.3	\$150.00
6/20/2012	Jeanne Barnes Bryant	E-MAIL RE APPRAISAL PRICE	0.1	\$150.00
6/28/2012	Jeanne Barnes Bryant	CALL RE APPRAISAL, DISCUSSION WITH GRAHAM MATHERNE RE LITIGATION SECTION, E-MAIL FROM ELIA RE DECISION ON SUMMARY JUDGMENT IN IDAHO, REVIEW DECISION, DISCUSSION WITH GRAHAM MATHERNE RE SAME	1.1	\$150.00
6/29/2012	Jeanne Barnes Bryant	E-MAIL TO DOL RE IDAHO DECISION, CALL TO AND FROM IDAHO RE APPRAISAL, DISCUSSION WITH GRAHAM MATHERNE RE BOND RECOVERY INFORMATION, DISCUSSION RE COSTS ON ASSET RECOVERY	0.8	\$150.00
Total				\$345.00

Tuesday, July 31, 2012

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

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ASSET RECOVERY				June 2012
6/1/2012	Robert E. Moore, Jr.	RESPOND TO B.TUDOR INQUIRY ON PCB INVESTMENT STRUCTURE WITHIN RSPT PLAN 2; PRE-CALL DISCUSSION RE: IRS ISSUES, RECOVERY ISSUES 5;	0.7	\$130.00
6/7/2012	Robert E. Moore, Jr.	CONFERENCE CALL WITH B.TUDOR, J.BRYANT, G.MATHERNE RE: ASSET RECOVERY, PLAN, CALL WITH B.TUDOR, J.BRYANT, G.MATHERNE, AND M.SCHLOSS 1.5	1.5	\$130.00
6/14/2012	Robert E. Moore, Jr.	CONFERENCE CALL WITH J.BRYANT, B.TUDOR, AND G.MATHERNE RE: ASSET RECOVERY, BOND, PLAN COMPLIANCE 5;	0.5	\$130.00
Total				\$351.00

Tuesday, July 31, 2012

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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

JULY 9, 2012
006716.000002
J. GRAHAM MATHERNE

INVOICE # 882454

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: ASSET RECOVERY-RETIREMENT SECURITY PLAN & TRUST RECEIVERSHIP
FOR PROFESSIONAL SERVICES RENDERED THROUGH JUNE 30, 2012

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$5,800.00
OTHER CHARGES AND DISBURSEMENTS	\$.30
TOTAL THIS INVOICE	\$5,800.30
PREVIOUSLY BILLED AND OUTSTANDING	\$12,931.20
TOTAL AMOUNT DUE	\$18,731.50

DUE UPON RECEIPT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT PLEASE RETURN THIS
REMITTANCE ADVICE WITH YOUR PAYMENT

WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

JULY 9, 2012
006716.000002
J. GRAHAM MATHERNE

INVOICE # 882454

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: ASSET RECOVERY-RETIREMENT SECURITY PLAN & TRUST RECEIVERSHIP

FOR PROFESSIONAL SERVICES RENDERED THROUGH JUNE 30, 2012

06/05/12 E-MAILS WITH CLIENT GROUP RE: WITHDRAWALS FROM
PLAN AND NEED FOR DOCUMENTS FROM M. WALKER.
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

06/06/12 CONFERENCE WITH J. BRYANT RE: NEED FOR
DOCUMENTS FROM HWA/WALKER AND RE: ISSUES
RELATING TO [REDACTED] AND RE: PRELIMINARY
INJUNCTION AND RE: ISSUES RELATING TO EXITING
PARTICIPATING EMPLOYERS/EMPLOYEES; TELEPHONE
CONFERENCE WITH CHARNEY RE: [REDACTED]
[REDACTED] PRELIMINARY INJUNCTION/GREEN VALLEY MOTION
FOR SUMMARY JUDGMENT AND RE: DIRECT CONTACT
WITH HUTCHESON AND PROPERTY APPRAISALS; E-MAIL
WITH HUTCHESON RE: [REDACTED]
[REDACTED], ATTEMPT TO RAISE HUSS RE:
DOCUMENTS NEEDED FROM HWA; LENGTHY TELEPHONE
CONFERENCE WITH M. SCHLOSS RE: ALL OF ABOVE AND
RE: PRELIMINARY INJUNCTION ISSUES AND RELATED
MATTERS; TELEPHONE CONFERENCE WITH J. BRYANT
RE: ALL OF ABOVE AND NEED FOR FILING WITH
COURT; TELEPHONE CONFERENCE WITH ELIA RE: OPEN
ISSUES AND RE: CONTACT WITH FEDERAL COURT, ETC.
J. GRAHAM MATHERNE 3.30 hours at 250.00 per hour. 825.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
 MATTER NUMBER: 006716.000002
 INVOICE NO.: 882454

Jul 9, 2012
 PAGE 3

06/07/12 REVIEW AND ANALYSIS OF [REDACTED]
 OUTLINING OF PROBLEMS AND POSITIONS RE: PURSUIT
 OF SAME; E-MAIL TUDOR RE: SECTION 412(A) ERISA
 INDIVIDUALS [REDACTED]
 FURTHER E-MAILS WITH TUDOR RE SAME; REVIEW
 [REDACTED] AND
 OUTLINE OF ISSUES/CLAIMS POTENTIALLY ARISING
 FROM SAME; PREPARE FOR CLIENT CONFERENCE CALL;
 TELEPHONE CONFERENCE WITH BRYANT RE: DEPARTMENT
 OF LABOR SUBMISSION OF PRELIMINARY INJUNCTION
 LANGUAGE AND NEED TO COMMENT ON SAME; NUMEROUS
 TELEPHONE CONFERENCES WITH TUDOR, BRYANT AND
 MOORE RE: DRAFT OF PRELIMINARY INJUNCTION,
 TELEPHONE CONFERENCE WITH GROUP AND SCHLOSS RE:
 SAME; REVIEW OF DRAFT/PROPOSED LANGUAGE RE:
 SAME; TELEPHONE CONFERENCE WITH ELIA RE: STATUS
 ISSUES.
 J. GRAHAM MATHERNE 4.10 hours at 250.00 per hour. 1025.00

06/08/12 CONTINUE OUTLINING ISSUES AS TO ASSET RECOVERY
 POTENTIAL AS TO [REDACTED]
 [REDACTED]; REVIEW EMAILS
 WITH CLIENT/COUNSEL GROUP; EMAILS WITH BRAD
 HUSS REGARDING OBTAINING PLAN RECORDS; REVIEW
 STATUS INFORMATION AS TO SERVICE ON DOL ACTION
 AND REGARDING GREEN VALLEY STATE COURT
 LITIGATION.
 J. GRAHAM MATHERNE 1.70 hours at 250.00 per hour. 425.00

06/11/12 TELEPHONE CONFERENCE WITH MOORE REGARDING
 POSSESSION OF DOCUMENTS; FURTHER REVIEW OF
 [REDACTED]
 INFORMATION.
 J. GRAHAM MATHERNE .70 hours at 250.00 per hour. 175.00

06/13/12 REVIEW OF HUTCHESON AFFIDAVIT REGARDING SERVICE
 IN DOL ACTION; FURTHER REVIEW OF PRELIMINARY
 INJUNCTION AND ASSET RECOVERY MATERIALS AND
 EMAILS WITH CLIENT/COUNSEL GROUP REGARDING
 SAME; LENGTHY TELEPHONE CONFERENCE WITH B.
 TUDOR AND TELEPHONE CONFERENCE WITH R. MOORE
 REGARDING SAME AND REGARDING ASSET RECOVERY
 ISSUES AND PLANS.
 J. GRAHAM MATHERNE 2.40 hours at 250.00 per hour. 600.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
 MATTER NUMBER: 006716.000002
 INVOICE NO.: 882454

Jul 9, 2012
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06/14/12 MEETING WITH TUDOR, MOORE, AND BRYANT REGARDING STATUS ON PRELIMINARY INJUNCTION, DOCUMENT RETRIEVAL, ASSET RECOVERY, PLAN ADMINISTRATION, AND RELATED TOPICS; EMAILS WITH ELIA REGARDING FILING OF PRELIMINARY INJUNCTION WITH THE STATE COURT.
 J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour. 250.00

06/15/12 REVIEW OF NOTICE OF FILING OF PRELIMINARY INJUNCTION IN IDAHO STATE COURT ACTION, REVISION TO SAME; TELEPHONE CONFERENCE WITH ELIA REGARDING SAME AND REGARDING STATUS OF EFFORTS AND THEORIES OF RECOVERY, TARGETS, ETC.; TELEPHONE CONFERENCE WITH R. MOORE REGARDING NOTICE FILING AND E-MAIL TO HUTCHESON; DRAFT AND SEND E-MAIL TO HUTCHESON REGARDING [REDACTED]; E-MAILS TO CLIENT GROUP REGARDING PROPERTY APPRAISER, FURTHER E-MAILS REGARDING NOTICE OF PRELIMINARY INJUNCTION IN STATE COURT ACTION.
 J. GRAHAM MATHERNE 1.70 hours at 250.00 per hour. 425.00

06/21/12 REVIEW OF APPRAISER CV AND ESTIMATE FOR APPRAISAL OF GOLF COURSE.
 J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

06/22/12 TELEPHONE CONFERENCE WITH BRYANT RE: DRAFT OF FILING TO COURT AND RE: APPRAISAL OF TAMARACK PROPERTY AND RELATED ISSUES; REVIEW HINES E-MAIL RE: DOCUMENTS.
 J. GRAHAM MATHERNE .30 hours at 250.00 per hour. 75.00

06/28/12 REVIEW DRAFT REPORT/FEE NOTICE FILING; DRAFTING OF INSERTS AND EDITS/REVISIONS TO DRAFT; TELEPHONE CONFERENCES WITH BRYANT RE: SAME; TELEPHONE CONFERENCE WITH [REDACTED]; E-MAIL TO COUNSEL RE: SAME; TELEPHONE CONFERENCE WITH ELIA RE: STATUS ISSUES AND RE: TO COURT REPORT; REVIEW OF IDAHO STATE COURT RULING AS TO TAMARACK FORECLOSURE; TELEPHONE CONFERENCES WITH BRYANT AND TELEPHONE CONFERENCES WITH ELIA RE: SAME AND E-MAIL TO GROUP RE: SAME; FURTHER REVISIONS TO REPORT AND REVIEW OF EXHIBITS TO SAME.
 J. GRAHAM MATHERNE 3.20 hours at 250.00 per hour. 800.00

06/29/12 ALL MATTERS RE: FINALIZATION OF REPORT AND FEE MOTION AND NUMEROUS TELEPHONE CONFERENCES WITH SPAULDING, ELIA, MOORE, TUDOR & BRYANT RE: SAME; REVIEW [REDACTED] AND REVIEW FILE RE: VARIOUS TARGETS RE: PREPARATION FOR

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
 MATTER NUMBER: 006716.000002
 INVOICE NO.: 882454

Jul 9, 2012
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PARTICIPATING IN EMPLOYER CONFERENCE CALL;
 FURTHER PREPARATION FOR SAME AND ATTENDANCE AT
 SAME (AT RMI); FURTHER CONFERENCE WITH CLIENT
 GROUP RE: CONFERENCE CALL AND PLANS AS TO
 MATTERS TO ACCOMPLISH; FURTHER TELEPHONE
 CONFERENCES WITH ELIA RE: FILING OF REPORT/FEE
 MOTIONS.

J. GRAHAM MATHERNE 4.10 hours at 250.00 per hour. 1025.00

TOTAL SERVICES	23.20	\$5,800.00
PHOTOCOPIES	0.30	
OTHER CHARGES AND DISBURSEMENTS		\$.30
TOTAL THIS INVOICE		\$5,800.30
PREVIOUSLY BILLED AND OUTSTANDING		\$12,931.20
TOTAL AMOUNT DUE		\$18,731.50

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	23.20	5800.00

MOORE & ELIA, LLP
P. O. Box 6756
Boise, Idaho 83707
Telephone (208) 336-6900
Facsimile (208) 336-7031
Federal Tax ID No. 82-0484620

RECEIVED
JUL 27 2012

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

Attention: Sarah Forton

File #: 8146
Invoice No.: 19241
Invoice Date: 07/12/12

RE: Client: Jeanne B. Bryant - Independent Fiduciary
Plaintiff: West Mountain Golf, LLC et al.
DOL: 5/18/2012

<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
06/04/12 MJE	Review correspondence from the court regarding order on motion to intervene (2).	0.20
06/06/12 MJE	Receipt and review of correspondence from Mr. Marthone regarding board issues and Hutcheson (.1). Telephone call with Graham Matherne regarding status (.1)	0.20
06/07/12 MJE	Correspondence with Mr. Matherne regarding status of civil cases (.6); Receipt and review return of summons and waivers of service (.3).	0.90
06/13/12 MJE	Receipt and review of preliminary injunction (.6); correspondence with counsel regarding potential appraiser/valuation witness (.4); correspondence with Mr. Matherne (.2); prepare and draft notice of lodgment (1.8).	3.00
06/14/12 MJE	Efforts to locate and contact property valuations expert (1.3); research on necessity of lis pendens in state action (1.0).	2.30
06/15/12 MJE	Correspondence with Trey Knipe (property valuation) (.5); preparation of correspondence to Mr. Matherne regarding potential property valuation (.6); telephone call with Mr. Matherne regarding status, strategy, on Federal and State actions (.6); review notice of lodgment and file with the Court (.5); prepare notice of appearance and motion for admission pro hac vice (.8); research potential parties to recover funds from [REDACTED] (.7).	3.70

06/18/12

MJE Revise motion to admission pro hac vice of Graham Matherne (.4); file notice of appearance with the Court in Federal "Solis" action (.3); telephone call with Boise counsel regarding real estate; and lis pendens issue in state court action (1.4). 2.10

06/20/12

MJE Preparation of correspondence and materials to be reviewed by Mr. Knipe (1.3); correspondence with Mr. Matherne and Ms. Bryant regarding status and telephone conference (.5). 1.80

06/21/12

MJE Telephone and correspondence with Mr. Knipe regarding property valuation. 1.20

06/25/12

MJE Receipt and review correspondence and proposed report to the Court(.7); preparation of correspondence to Ms. Bryant and Mr. Matherne regarding status of 'Solis"case and [REDACTED] (.9); revise motion pro hac vice (.3). 1.90

06/26/12

MJE Correspondence with Mr. Knipe regarding retainers (.4); correspondence with Ms. Bryant regarding status of appraiser retainer(.4). 0.80

06/27/12

MJE Receipt and review of correspondence regarding draft report for Solis action (.5). 0.50

06/28/12

MJE Receipt and review of revisions to draft report to Ms. Bryant; correspondence with Mr. Matherne and Ms. Bryant regarding status of state and federal cases (.6); receipt and review correspondence and pleadings from West Mountain and GVH; analysis of pleadings and correspondence to Mr. Matherne (2.3). 3.20

06/29/12

MJE Review of report on Jeanne Bryant and decision of Court in state action (1.2); prepare final revisions to the report and file with the Court (1.7). 2.90

Total Hours 24.70

FEE SUMMARY:

Timekeeper	Hours	Effective Rate	Amount
Michael J. Elia	24.70	\$225.00	\$5,557.50
		Total Fees	\$5,557.50

DISBURSEMENTS:

05/21/12	Idaho State Bar		
	Admission pro hac vice of J. Graham Matherne 1 @ 200.00		\$200.00
06/21/12	VISA		
	Court Call 5/23 - 310-342-0888 1 @ 55.00		\$55.00
	VISA		

Court Call 05/21 - 310-342-0888 1 @ 55.00	\$55.00
Total Disbursements	\$310.00
Total Fees and Disbursements	\$5,867.50
Previous Balance	\$7,180.69
Previous Payment	\$0.00
Balance Due	\$13,048.19

Post
Bl
7-30-12

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

June 29, 2012

Client #: 861

RE: Retirement Security Plan & Trust – Idaho Foreclosure Action

Invoice #: 18289

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-07-12	Emails from and to G. Matherne re: coverage under ERISA Bond; review ERISA Bond (October 13, 2010 to October 13, 2011).	1.50	375.00	BET
Jun-13-12	Telephone conference with G. Matherne re: impact of preliminary injunction on state court foreclosure action; email from M. Elia re: injunction's impact on foreclosure action.	0.50	125.00	BET
Jun-14-12	Conference call with J. Bryant et al. and G. Matherne re: asset recovery issues.	0.30	75.00	BET
Jun-15-12	Email from G. Matherne re: efforts to reach M. Hutcheson re: ERISA bond; emails from and to G. Matherne re: notice of preliminary injunction; review draft notice; emails from G. Matherne and J. Bryant re: real estate appraisal.	0.30	75.00	BET
Jun-21-12	Email from M. Elia re: appraiser's CV.	0.10	25.00	BET
Jun-28-12	Emails from G. Matherne re: reconsideration of denial of claim on ERISA bond and re: recent filings by Green Valley and West Mountain Golf, LLC on notice of preliminary injunction; review same and review memorandum opinion and emails from J. Bryant and G. Matherne re: same.	0.70	175.00	BET
	TOTAL FEES	3.40	\$850.00	

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Invoice 18289

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June 29, 2012

DISBURSEMENTS:

TOTAL DISBURSEMENTS	\$0.00
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Total Fees & Disbursements	\$850.00
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*posted
181
7-5-12*

Previous Balance	\$1,909.34
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Previous Payments	\$0.00
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PLEASE PAY	\$2,759.34
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**