

11/25/2013 9:30 AM

RSPT TRUSTEE FEES RECEIVED 10-01-13 / 10-31-13  
(RECEIVED \$188,770.00 FROM INCEPTION THRU 10-31-13)

EXHIBIT 1 PAGE 1

COCODE	ARCODE	Date	Amount	YYYYMM
RSPT78	RSPT78 201310	10/3/2013	210.00	201310
RSPT64	RSPT64 201310	10/3/2013	210.00	201310
RSPT23	RSPT23 201310	10/3/2013	210.00	201310
RSPT33	RSPT33 201310	10/3/2013	210.00	201310
RSPT08	RSPT08 201310	10/4/2013	210.00	201310
RSPT68	RSPT68 201310	10/4/2013	210.00	201310
RSPT40	RSPT40 201310	10/4/2013	210.00	201310
RSPT07	RSPT07 201310	10/4/2013	210.00	201310
RSPT50	RSPT50 201310	10/9/2013	210.00	201310
RSPT19	RSPT19 201310	10/9/2013	210.00	201310
RSPT26	RSPT26 201310	10/9/2013	210.00	201310
RSPT31	RSPT31 201310	10/9/2013	210.00	201310
RSPT16	RSPT16 201310	10/9/2013	210.00	201310
RSPT12	RSPT12 201310	10/9/2013	210.00	201310
RSPT55	RSPT55 201310	10/9/2013	210.00	201310
RSPT59	RSPT59 201310	10/9/2013	210.00	201310
RSPT72	RSPT72 201310	10/10/2013	210.00	201310
RSPT04	RSPT04 201310	10/10/2013	210.00	201310
RSPT15	RSPT15 201310	10/16/2013	210.00	201310
RSPT11	RSPT11 201310	10/16/2013	210.00	201310
RSPT108	RSPT108 201309	10/21/2013	210.00	201310
RSPT108	RSPT108 201310	10/21/2013	210.00	201310
RSPT45	RSPT45 201310	10/21/2013	210.00	201310
RSPT47	RSPT47 201310	10/21/2013	210.00	201310
RSPT53	RSPT53 201310	10/21/2013	210.00	201310
RSPT65	RSPT65 201310	10/21/2013	210.00	201310
RSPT18	RSPT18 201310	10/21/2013	210.00	201310
RSPT75	RSPT75 201310	10/21/2013	210.00	201310
RSPT67	RSPT67 201311	10/28/2013	210.00	201310
RSPT73	RSPT73 201311	10/28/2013	210.00	201310

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 6,300.00
 

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## 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 10/01/13 THROUGH 10/31/13**

Jeanne Barnes Bryant

OCTOBER 2013 FEES - ADMIN	4,170.00	4,170.00
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Receivership Management, Inc.

OCTOBER 2013 FEES - ADMIN	12,833.75	
RMI EXPENSES - ADMIN - OCTOBER 2013	2,106.78	
RMI EXPENSES - ASSET RECV - OCT 2013	185.00	15,125.53

Mike Dunson CPA

OCTOBER 2013 FEES	5,900.00	5,900.00
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Angstman Johnson

OCTOBER 2013 FEES - ADMIN	INV 41633	150.50	
OCT 2013 FEES - ASSET RECV	INV 41635	18.50	
OCT 2013 FEES - ASSET RECV	INV 41636	257.00	426.00

Lattimore Black Morgan & Cain PC

OCTOBER 2013 FEES	INV 10414619	24,000.00	24,000.00
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Berry & Tudor

OCTOBER 2013 FEES - ADMIN	INV 18847	2,876.58	2,876.58
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<b>TOTAL FEES</b>		<b>52,498.11</b>
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**SUMMARY TIME SHEET-ADMINISTRATIVE EXPENSE**  
**SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST**  
**FOR THE PERIOD 10/01/13 THROUGH 10/31/13**

Jeanne Barnes Bryant

OCTOBER 2013 FEES	4,170.00	4,170.00
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Receivership Management, Inc.

OCTOBER 2013 FEES	12,833.75	
RMI EXPENSES - OCTOBER 2013	2,106.78	14,940.53

Mike Dunson CPA

OCTOBER 2013 FEES	5,900.00	5,900.00
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Angstman Johnson

OCTOBER 2013 FEES	INV 41633	150.50	150.50
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Lattimore Black Morgan & Cain PC

OCTOBER 2013 FEES	INV 10414619	24,000.00	24,000.00
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Berry & Tudor

OCTOBER 2013 FEES	INV 18847	2,876.58	2,876.58
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**TOTAL FEES**

	<b>52,037.61</b>
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Receivership Management, Inc.  
 P. O. Box 2307  
 Brentwood, TN 37024

Invoice for Professional Services

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

Date	Service Description	Hours	Rate	Total
10/1/2013	E-MAIL FROM COUNSEL RE ERISA ISSUES, CALL WITH COUNSEL RE BOND CASE, E-MAIL RE SAME, E-MAILS FROM ASPIRE AND ROB MOORE RE VALUATIONS, E-MAIL FROM BILLY SPAULDING RE 5500 ISSUES	1.5	\$150.00	\$225.00
10/2/2013	QUESTION FROM ROB MOORE RE BOND PAYMENT, E-MAILS RE ASPIRE AND VALUATIONS, WORK RE COUNSEL QUESTIONS	1	\$150.00	\$150.00
10/3/2013	E-MAIL TO AND FROM SARAH FORTON RE AFFIDAVIT, E-MAIL TO AND FROM COUNSEL RE DRAFT AMENDMENTS RE BOND COMPLAINT, REVIEW SAME, CALL TO ERISA COUNSEL RE QUESTIONS, E-MAILS FROM COUNSEL RE CHANGES, REVIEW SAME, E-MAIL RE FILING, E-MAILS FROM ASPIRE RE VALUATIONS AND CHANGES TO RECORDS, CALL FROM ROB MOORE RE CHANGES, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL RE LOAN ISSUES	2.5	\$150.00	\$375.00
10/4/2013	MEETING RE 5500 FILING, DISCUSSION RE VALUE ON PROPERTY, E-MAILS FROM ROB MOORE AND ASPIRE RE VALUATIONS, REPORT RE ACCOUNTANT QUESTIONS	1	\$150.00	\$150.00
10/7/2013	MULTIPLE E-MAILS RE VALUATIONS FROM ROB MOORE AND ASPIRE, QUESTIONS RE REPORT, UPDATE FROM ROB MOORE RE AUDIT, E-MAIL FROM BILLY SPAULDING RE AUDIT MEMO, E-MAIL FROM ROB MOORE RE SAME	1	\$150.00	\$150.00
10/8/2013	E-MAILS FROM ASPIRE AND ROB MOORE RE VALUATIONS, E-MAIL FROM BILLY SPAULDING RE UPDATES AND ADDITIONAL SPREADSHEETS, REVIEW SAME	0.7	\$150.00	\$105.00

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

Date	Name	Description	Hours	Rate	Total
10/9/2013	Jeanne Barnes Bryant	REVIEW AND SIGN FORMS FOR AUDIT, E-MAILS RE ASPIRE AND VALUATIONS, DISCUSSION WITH BILLY SPAULDING RE 5500 FILINGS, QUESTIONS RE AUDIT, E-MAIL FROM COUNSEL RE FORECLOSURE FILINGS, E-MAIL FROM COUNSEL RE AUDIT	2.4	\$150.00	\$360.00
10/10/2013	Jeanne Barnes Bryant	E-MAILS RE 5500 FILINGS, TO AND FROM ROB MOORE, CALLS RE SAME, E-MAIL FROM ASPIRE, E-MAILS RE ACCOUNTANT AUDIT, E-MAIL RE CALL WITH COUNSEL	1	\$150.00	\$150.00
10/11/2013	Jeanne Barnes Bryant	E-MAILS RE 5500 FLINGS TO AND FROM ROB MOORE, CALLS RE SAME, E-MAIL FROM COUNSEL RE AUDIT LETTERS, CONFERENCE CALLS RE OFFER, QUESTIONS RE SAME, E-MAILS FROM ASPIRE	1	\$150.00	\$150.00
10/14/2013	Jeanne Barnes Bryant	E-MAILS FROM BILLY SPAULDING, ART VAN BUREN RE AUDIT AND FILINGS, E-MAIL TO AND FROM COUNSEL RE SAME, QUESTION TO ROB MOORE, E-MAILS RE VALUATIONS AND ASPIRE QUESTIONS, REVIEW AND SIGN 5500 FILINGS FOR INDIVIDUAL PLANS	3	\$150.00	\$450.00
10/15/2013	Jeanne Barnes Bryant	E-MAILS FROM ASPIRE RE VALUATIONS, E-MAIL FROM ROB MOORE RE TAX QUESTION FROM MEMBER, E-MAIL RE ADDITIONAL WITHDRAWALS, E-MAIL RE AUDIT ISSUES AND CHANGES RE SAME (1.00), E-MAIL RE 5500 FILINGS, E-MAILS RE FORMS 8855, REVIEW AND SIGN SAME, QUESTIONS RE FINAL FORM FILING, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL RE FILING, E-MAIL FROM COUNSEL RE NOTICE, E-MAIL FROM ASPIRE RE QUARTER, E-MAIL FROM ROB MOORE RE SAME (2.50), REVIEW LETTER FROM DUNSON, QUESTIONS RE SAME TO ROB MOORE AND COUNSEL, CALL TO DUNSON, REVIEW CHANGES, E-MAIL RE AUDIT, REVIEW AND SIGN 5500 FORMS FOR CORPORATION, REVIEW AND SIGN 5500 FOR PLAN AFTER CHANGES TO LETTER (1.00)	4.5	\$150.00	\$675.00
10/16/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE COMPANIES FAILING TO PROVIDE VALUATIONS, DISCUSSION RE SAME, REVIEW AND MAKE CHANGES TO REPORT, QUESTIONS RE 5500 FILINGS, E-MAIL RE SAME, QUESTION RE ASPIRE COSTS	0.7	\$150.00	\$105.00
10/17/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE OFFER, CONFERENCE CALL RE SAME, E-MAIL RE ASPIRE WEBSITE, QUESTION RE QUARTER CHARGES, QUESTION RE 5500 FILING	0.8	\$150.00	\$120.00
10/18/2013	Jeanne Barnes Bryant	E-MAILS RE ASPIRE, QUESTION RE PROPERTY	0.2	\$150.00	\$30.00

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

Date	Name	Description	Hours	Rate	Total
10/21/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE CHANGES, REVIEW SAME, REVIEW EXHIBITS, E-MAIL TO DOL RE REPORT, E-MAILS RE VALUATIONS AND ASPIRE	0.8	\$150.00	\$120.00
10/22/2013	Jeanne Barnes Bryant	E-MAILS RE VALUATIONS, DISCUSSION WITH ROB MOORE RE PROBLEMS WITH VALUATIONS, QUESTION RE INVOICES, E-MAIL TO AND FROM COUNSEL RE FILINGS, E-MAIL TO AND FROM COUNSEL RE BOND LITIGATION, QUESTION RE ACCOUNTANT, E-MAIL FROM DOL RE REPORT, E-MAIL FROM COUNSEL RE FILING REPORT	1	\$150.00	\$150.00
10/23/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE FILINGS, E-MAILS TO AND FROM SARAH FORTON RE WEBSITE POSTING, E-MAILS RE WITHDRAWALS, DISCUSSION WITH ROB MOORE RE QUESTIONS, E-MAIL FROM ASPIRE RE COSTS, QUESTIONS RE SAME	0.8	\$150.00	\$120.00
10/24/2013	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE ASPIRE AND COSTS, E-MAIL RE PAYMENTS RE WITHDRAWALS, E-MAIL FROM COUNSEL RE FILINGS, E-MAIL TO COUNSEL RE INFORMATION FOR GROUP	0.6	\$150.00	\$90.00
10/25/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE BOND FILINGS, REVIEW SAME, E-MAIL RE WITHDRAWALS FROM ROB MOORE, E-MAIL RE INVOICES, E-MAIL FOR GROUP RE SEPTEMBER FILING, QUESTIONS RE LATE VALUATIONS	1	\$150.00	\$150.00
10/28/2013	Jeanne Barnes Bryant	E-MAIL FROM COUNSEL RE UPDATE, REVIEW SAME, E-MAIL TO AND FROM SARAH FORTON RE SAME, E-MAIL FROM ROB MOORE RE APPROVALS, DISCUSSION WITH ROB MOORE RE WITHDRAWALS	0.8	\$150.00	\$120.00
10/29/2013	Jeanne Barnes Bryant	E-MAILS FROM MEMBERS RE QUESTIONS, E-MAILS FROM ASPIRE RE QUESTIONS, EMAIL RE WITHDRAWALS	0.5	\$150.00	\$75.00
10/30/2013	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RESPONSE TO QUESTION, DISCUSSION RE SAME, E-MAILS FROM ASPIRE RE WITHDRAWALS, DISCUSSION RE HARDSHIP REQUEST	0.5	\$150.00	\$75.00
10/31/2013	Jeanne Barnes Bryant	E-MAILS FROM ACCOUNTANTS RE INVOICES, QUESTION RE SAME, E-MAILS RE WITHDRAWALS, QUESTION RE BOND LITIGATION	0.5	\$150.00	\$75.00
<b>Total</b>					<b>\$4,170.00</b>

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

Invoice for Professional Services

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

Date	Client Name	Description of Services	Hours	Rate	Total
10/1/2013	Robert E. Moore, Jr.	REVIEW AND FORWARD BUSINESS VALUATION RE: [REDACTED].4	0.4	\$130.00	\$52.00
10/1/2013	Sarah D. Forton	WORK ON BUSINESS VALUATIONS RE: FORM 5500 FILING	0.5	\$45.00	\$22.50
10/2/2013	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS FROM [REDACTED] RE: REPORTING .2; REVIEW AND FORWARD VALUATION RE: [REDACTED].3; BRIEF MEETING WITH B.SPALDING RE: FORM 5500 QUESTIONS .2	0.7	\$130.00	\$91.00
10/2/2013	Sarah D. Forton	WORK ON BUSINESS VALUATIONS RE: FORM 5500 FILING	0.5	\$45.00	\$22.50
10/3/2013	Billy B. Spaulding	DOWNLOAD TY 2012 ACTIVITY. PREPARE DATABASE OF QES VALUES AND UPDATE PREVIOUS 12-31-12 BALANCES. DISTRIBUTE REPORT OF QES VALUES. SET UP TY 2012 IN EFAST 2 AND BEGIN ENTERING DATA.	4.6	\$110.00	\$506.00
10/3/2013	Robert E. Moore, Jr.	REVIEW EMAILS RE: FORM 5500 UPDATES .10	0.1	\$130.00	\$13.00
10/3/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON BUSINESS VALUATIONS, NOTARIZE AFFIDAVIT	1	\$45.00	\$45.00
10/4/2013	Billy B. Spaulding	DISCUSSION ON PCB BALANCE FOR 12-31-12 FINANCIALS. PHONE CALL WITH CPA ON FORM 8955 REPORTING. ENTER PRELIMINARY TY 2012 BALANCES INTO EFAST2 FOR PLAN F5500.	5	\$110.00	\$550.00
10/4/2013	Robert E. Moore, Jr.	MEETING WITH B.SPALDING RE: BUSINESS VALUATIONS-NON-REPORTING COMPANIES, RECEIVE INFORMATION FROM S.FORTON RE: SAME .25	0.25	\$130.00	\$32.50
10/4/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON BUSINESS VALUATION	1	\$45.00	\$45.00

Tuesday, November 19, 2013



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

Date	Name	Description	Count	Amount
10/5/2013	Robert E. Moore, Jr.	CALLS TO M.DUNSON AND A.VANBUREN RE: FILINGS QUESTIONS LFT MSG .10; REVIEWING FILES AND ISSUING EMAILS TO NON-REPORTING COMPANIES 2.5	2.8	\$130.00
10/7/2013	Billy B. Spaulding	WORK ON COMPILING DATABASE OF NON ACTIVE PARTICIPANTS. INFORMATION IS NEEDED FOR COMPLETING FORMS 8955. PHONE CALL WITH AUDITOR TO DISCUSS PRELIMINARY FINANCIALS, STATUS OF QES VALUATIONS AND SUPPORT FOR PCB VALUE.	5	\$1110.00
10/7/2013	Robert E. Moore, Jr.	CONFERENCE CALL WITH M.DUNSON AND B.SPAULDING, REVIEWING AND ISSUING EMAILS ON NON-REPORTING COMPANIES, BRIEFING ON PCB AND QES MATTERS WITH J.BRYANT, UPDATE FROM B.SPAULDING RE: PROPERTY VALUE 8.0	8	\$130.00
10/8/2013	Robert E. Moore, Jr.	RESPOND TO EMAILS RE: BUSINESS VALUATIONS .25; REVIEW AND FORWARD BUSINESS VALUATION RE: [REDACTED] .4; CALL WITH B.TUDOR RE: AUDIT .4; UPDATE J.BRYANT RE: SAME .25	1.3	\$130.00
10/8/2013	Sarah D. Forton	WORK ON BUSINESS VALUATIONS RE: FORM 5500 FILING, FORWARD SAME TO M.DUNSON	2	\$45.00
10/9/2013	Billy B. Spaulding	READ AND RESPOND TO E MAILS FROM CPS'S REQUESTING ADDITIONAL INFORMATION TO RECONCILE ASSET BALANCES OF VARIOUS ENTITIES. READ E MAIL AND DISCUSS PROCEDURE FOR SIGNING TY 2012 F5500'S. READ DRAFT OF TY 2012 AUDIT REPORT AND PREPARE RESPONSE AND DISTRIBUTE	6	\$1110.00
10/9/2013	Robert E. Moore, Jr.	REVIEW AUDIT INFORMATION, FORWARD TO B.TUDOR, REVIEW RESPONSE AND FORWARD TO M.CHRISTENSEN, REVIEW PROPERTY TAX INFORMATION, DRAFT EMAIL MEMO TO AUDITOR, DISCUSSION WITH B.SPAULDING RE: STATUS OF AUDIT AND QES VALUATIONS, RESPOND TO BUSINESS VALUATION QUESTIONS, REVIEW VALUATION FOR [REDACTED], RESPOND TO QUESTIONS FORWARD QUESTION TO [REDACTED], RE: BUSINESS VALUATIONS 3.9	3.9	\$130.00
10/9/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON EMPLOYER CONFIRMATION LETTERS, E-MAIL RE: SAME, FORWARD LETTERS TO ATTNYS RE: DATA REQUEST RE: FORM 5500S	2	\$45.00

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

Date	Person	Description	Hours	Rate	Total
10/10/2013	Billy B. Spaulding	DISCUSSIONS AND PHONE CALL WITH CPA AUDITOR. PREPARE RESPONSES TO REQUESTS FROM AUDITOR. RECONCILE SAMPLE OF DRAFT INDIVIDUAL F5500'S PREPARED BY CPA FIRM FOR NET ASSET BALANCES, LOAN BALANCES AND PDF BALANCE.	6	\$110.00	\$660.00
10/10/2013	Robert E. Moore, Jr.	REVIEW AUDIT ITEMS WITH B.SPAULDING, RESEARCH AND PREPARE RESPONSES, CALL WITH B.TUDOR RE: AUDIT QUESTIONS, REVIEW ITEMS RELATING TO LATE CONTRIBUTIONS, PREPARE LATE EARNINGS REPORT FOR [REDACTED] AND FORWARD SAME TO [REDACTED]. REVIEW AND UPDATE LISTING OF NON-REPORTING COMPANIES ON BUSINESS VALUATIONS, REVIEW INFORMATION FROM [REDACTED] RE: [REDACTED] REVIEW VALUATION AND FORWARD TO ASPIRE, REVIEW AND FORWARD [REDACTED] BUSINESS VALUATION 4.2	4.2	\$130.00	\$546.00
10/10/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS	0.5	\$45.00	\$22.50
10/11/2013	Billy B. Spaulding	CONTINUE WORKING ON FORM 5500 PREPARATIONS. PROVIDE SCHEDULES AND ADDITIONAL INFORMATION TO CPA PREPARING INDIVIDUAL RETURNS AND CPA DOING AUDIT.	5	\$110.00	\$550.00
10/11/2013	Robert E. Moore, Jr.	REVIEW EMAIL RE: ACCOUNTING AND AUDIT, MEETING WITH B.SPAULDING TO REVIEW SAME, REVIEW QES ISSUES AND ISSUE EMAIL TO M.DUNSON, CALL WITH M.CHRISTENSEN AND J.BRYANT RE: PLAN REPORTING, 3.8	3.8	\$130.00	\$494.00
10/14/2013	Billy B. Spaulding	CONTINUE WORKING ON FORM 5500 PREPARATIONS. PROVIDE SCHEDULES AND ADDITIONAL INFORMATION TO CPA PREPARING INDIVIDUAL RETURNS AND CPA DOING AUDIT. PREPARE SCHEDULES DOCUMENTING :TRANSFERS FROM PLAN" AND DISTRIBUTE. ENTER PRELIMINARY DATA ON PLAN F5500 INTO	6	\$110.00	\$660.00
10/14/2013	Robert E. Moore, Jr.	AUDIT LETTERS, EMAILS, REVIEW ITEMS WITH B.SPAULDING AND J.BRYANT, RESPOND TO QUESTIONS 3.0	3	\$130.00	\$390.00
10/14/2013	Sarah D. Forton	WORK ON RSPT FORM 5500S, PRINT OUT SIGNATURE PAGES RE: SAME, TRAVEL TO LBMC RE: SAME	3	\$45.00	\$135.00
10/15/2013	Billy B. Spaulding	CONTINUE WORKING ON FORM 5500 PREPARATIONS. PROVIDE SCHEDULES AND ADDITIONAL INFORMATION TO CPA PREPARING INDIVIDUAL RETURNS AND CPA DOING AUDIT. CONTINUE UPDATING PLAN F5500 IN EFAST2. PREPARE AMENDED TY2011 F5500 FOR RSPT2003.	7	\$110.00	\$770.00

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

Date	Name	Description	Hours	Rate	Total
10/15/2013	Robert E. Moore, Jr.	UPDATE B.TUDOR RE: AUDIT STATUS .10; UPDATE STATUS WITH FORMS 5500 WITH B.SPAULDING .2; PULL 8955 AND FORWARD FOR PROCESSING, REVIEW UPDATED AUDIT, RESPOND TO QUESTIONS RE: REPRESENTATIONS, RESPOND TO QUESTIONS FROM B.SPAULDING, S.FORTON, AND J.BRYANT RE: FILING INFORMATION, AUDIT REPRESENTATIONS, REVISIONS TO SAME, CALL WITH B.TUDOR RE: SAME, RECEIVE AND REVIEW FINAL WITH UPDATES, PREPARE AND ISSUE RESPONSE TO [REDACTED] RE: REQUEST FOR WITHDRAWAL INFORMATION 4.75	5.05	\$130.00	\$656.50
10/15/2013	Sarah D. Forton	WORK ON AND FILE REPT FORM 5500S, PREPARATION OF CERTIFIED MAIL RE: FORM 8955-SSA, SCANS RE: SAME	2.5	\$45.00	\$112.50
10/16/2013	Robert E. Moore, Jr.	EMAILS AND QUESTIONS RE: EARLY WITHDRAWAL, FORWARD SAME TO J.BRYANT, DISCUSS RE: SAME .4	0.4	\$130.00	\$52.00
10/17/2013	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
10/19/2013	Robert E. Moore, Jr.	REVIEW AND REVISE ACTIVITY REPORT .7	0.7	\$130.00	\$91.00
10/21/2013	Billy B. Spaulding	PREPARE EX 1 (FEES RECEIVED) FOR COURT FILING.	0.6	\$110.00	\$66.00
10/21/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON MOTION FILING	1.5	\$45.00	\$67.50
10/22/2013	Robert E. Moore, Jr.	REVIEW AND RESPOND TO REQUESTS FOR TERMINATION INFORMATION, REVIEW INFORMATION FROM [REDACTED] EMAIL TO [REDACTED] RE: CHANGE IN TERMINATION OPTION, CALL WITH [REDACTED] RE: QES TRANSFER PROBLEMS, REVIEW BUSINESS VALUATIONS, FORWARD SAME, CALL WITH M.DUNSON, QUESTIONS RE: [REDACTED] QES, EMAIL ON SAME, UPDATE FROM J.BRYANT ON DOL REPORT, UPDATE J.BRYANT ON DUNSON CALL, PENDING MATTERS 6.7	6.7	\$130.00	\$871.00
10/22/2013	Sarah D. Forton	E-MAILS RE: FORM 5500S, DOWNLOAD FILINGS RE: SAME	1	\$45.00	\$45.00
10/23/2013	Robert E. Moore, Jr.	CALLS FROM [REDACTED] RE: EARLY WITHDRAWAL, FOLLOW UP ON [REDACTED] VALUATION WITH A.MILLWARD, DISCUSSION WITH J.BRYANT RE: COMPANIES WITH DELAYED WITHDRAWALS, UPDATE ON IDAHO MATTERS, REVIEW INFORMATION FROM [REDACTED] S, ISSUE EMAIL INQUIRY 3.0	3	\$130.00	\$390.00
10/23/2013	Sarah D. Forton	E-MAIL TO ASCENSUS RE: ADDRESS CHANGE	0.25	\$45.00	\$11.25

**Tuesday, November 19, 2013****Page 4 of 6**

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

Date	Name	Description	Hours	Rate	Total
10/25/2013	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: DEFAULTED LOAN ISSUE IN [REDACTED] RE: REVIEW LOAN DOCUMENTS, RESEARCH ISSUE IN FROZEN PLAN CONTEXT, ISSUE BRIEF J.BRYANT RE: SAME, ISSUE INSTRUCTIONS TO A.MILLWARD 1.0; REVIEW [REDACTED] INQUIRY AND RESPOND, QUESTIONS TO S.FORTON AND B.SPAULDING ON [REDACTED] FILINGS, FOLLOW UP RESPONSE TO [REDACTED].4;	1.4	\$130.00	\$182.00
10/25/2013	Sarah D. Forton	CALLS FROM PARTICIPANT RE: STATUS, WORK ON FORMS 5500 RECEIVED AFTER TAX FILING, PREPARATION OF INVOICE RE: EMPLOYER WITHDRAWAL	2	\$45.00	\$90.00
10/28/2013	Robert E. Moore, Jr.	RETURNED CALLS AND EMAILS RE: PLAN WITHDRAWALS, QUESTIONS RE: QES VALUATION, UPDATE DISCUSSION WITH J.BRYANT AND B.SPAULDING 1.0	1	\$130.00	\$130.00
10/28/2013	Sarah D. Forton	TRAVEL TO BANK, MAKE DEPOSIT, BOOK EMPLOYER PAYMENTS, WORK ON EMPLOYER BILLINGS	4	\$45.00	\$180.00
10/29/2013	Billy B. Spaulding	READ AND RESPOND TO E MAILS FROM CPS'S REQUESTING ADDITIONAL INFORMATION ON 2012 PAYROLL DATE CONTRIBUTIONS RECEIVED IN 2013. ACCESS ASPIRE DATABASE AND DOWNLOAD AND ANALYZE REPORT OF 2013 CONTRIBUTIONS.	0.8	\$110.00	\$88.00
10/29/2013	Robert E. Moore, Jr.	PARTICIPANT CALL ON HARDSHIP WITHDRAWAL, FAX INFORMATION .5; DRAFT RESPONSE TO DETAILED EMPLOYER INQUIRY 1.7	2.2	\$130.00	\$286.00
10/29/2013	Sarah D. Forton	E-MAIL TO EMPLOYERS RE MOTION FILING	0.5	\$45.00	\$22.50
10/30/2013	Robert E. Moore, Jr.	EMAILS FROM AND TO A.VANBUREN RE: 5500, DISCUSSION OF SAME WITH B.SPAULDING .3; MEETING WITH J.BRYANT RE: EMPLOYER INQUIRY .25; EMAIL RE: BUSINESS VALUATION RE: [REDACTED] .2; EMAIL TO A.MILLWARD RE: [REDACTED] SHARES .25; EMAIL TO A.MILLWARD RE: [REDACTED] WITHDRAWAL DRAFT BLACKOUT NOTICES FOR SAME 1.2	2.2	\$130.00	\$286.00
10/31/2013	Robert E. Moore, Jr.	EMAILS FROM AND TO [REDACTED] RE: [REDACTED] P TERMINATION .10; FINALIZE AND ISSUE [REDACTED] RESPONSE .25; CALL WITH B.TUDOR RE: NECESSITY OF COURT FILING ON HARDSHIP WITHDRAWAL, EMAIL AND CALL WITH PARTICIPANT RE: SAME .3	0.65	\$130.00	\$84.50

Tuesday, November 19, 2013

Page 5 of 6

RETIREMENT SECURITY PLAN & TRUST - ADMIN	October 2013
Total	\$12,833.75

RMI EXPENSE RECOVERABLE RSPT 1 & 2

10/1/13 Through 10/31/13

11/18/13

Category Description	RSPT1-251 AD...	RSPT2-252 RE...	OVERALL TOTAL
5250 OH ADJ TO BILL			
5690-RMI OH EXPENSE	-1,636.80	0.00	-1,636.80
TOTAL 5250 OH ADJ TO BILL	-1,636.80	0.00	-1,636.80
5300 EXPENSES			
6205-COPIES	-88.50	0.00	-88.50
6210-POSTAGE	-53.28	0.00	-53.28
6222-TELEPHONE LONG DISTANCE	-328.20	0.00	-328.20
6399-MISC OTHER EXPENSE	0.00	-185.00	-185.00
TOTAL 5300 EXPENSES	-469.98	-185.00	-654.98
OVERALL TOTAL	-2,106.78	-185.00	-2,291.78

**MIKE DUNSON, CPA**

12655 N. Central Expressway, Suite 700  
Dallas, Texas 75243  
Tel (972) 458-1182  
Fax (972) 934-0633

**INVOICE**

October 15, 2013

Billy Spaulding  
Receivership Management Inc.  
783 Old Hickory Blvd, Suite 255  
Brentwood, TN 37027

RECEIVED  
C. J. Dunson

EIN 75-2902287

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For professional services:

Audit of 2012 financial statements \$ 5,900.00

posted  
01  
11-5-13

*PAYMENT DUE UPON RECEIPT OF THIS STATEMENT  
THANK YOU*

ANGSTMAN JOHNSON

Page: 1

RECEIVED

**ANGSTMAN JOHNSON**

3649 N. Lakeharbor Lane  
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

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

October 31, 2013  
Statement No. 41633

For Professional Services Rendered Through October 31, 2013

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

**Professional Services**

			Hours	Rate	Amount
10/22/2013	MTC	Review, update and file Monthly Notice.	0.7000	215.00	150.50
Sub-total Professional Services:					150.50

**Payments**

10/31/2013	Check 14600	172.00
Sub-total Payments:		172.00

**Rate Summary**

Matthew T. Christensen	0.7000 hours at \$	215.00 /hr	150.50
Total hours:		0.7000	

**Statement Summary**

Current Fees and Expenses:	150.50
Previous Balance Due:	248.70
Payments Since Last Billing:	172.00
Required Retainer Per Engagement Letter:	0.00

*Posted  
RSPT  
10-15-13*

**PLEASE PAY THIS AMOUNT** **227.20**





**Lattimore Black Morgan & Cain, PC**

5250 Virginia Way  
PO Box 1869  
Brentwood, TN 37024-1869  
615-377-4600

Receivership Management Inc  
Attn: Billy Spaulding  
783 Old Hickory Blvd.  
Ste 255  
Brentwood, TN 37027

**Invoice 10414619**

Invoice Date 10/31/2013  
Client No. 2000184

Billing for professional services rendered through October 17, 2013 in connection with preparation of 104 Forms 5500 and 63 Forms 8955-SSA for Retirement Plans of Retirement Security Plans and Trust for 2012. 39,000.00

Services performed at a rate of \$375.00 per plan.

Total		39,000.00
Less Previous Progress Billings		-15,000.00
Total Due	\$	24,000.00

*Posted  
Bf  
11-4-13*

**RECEIVED**  
NOV 01 2013

***Due Upon Receipt***

Please note invoice number on remittance and mail to:  
Lattimore Black Morgan & Cain, PC  
PO Box 1869  
Brentwood, TN 37024-1869

**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

November 1, 2013

Client #: 857

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

Invoice #: 18847

DATE	DESCRIPTION	HOURS	AMOUNT	
Oct-02-13	Telephone conference with M. Christensen re: substitution of J. Bryant as plaintiff in action on ERISA bond.	0.20	50.00	BET
Oct-03-13	Telephone conferences with J. Bryant; emails from and to J. Bryant and M. Christensen re: amended complaint in ERISA bond action; telephone conference with M. Christensen re: equitable relief under ERISA.	1.50	375.00	BET
Oct-04-13	Emails from and to R. Moore re: Form 8955-SSA.	0.20	50.00	BET
Oct-07-13	Emails from R. Moore re: [REDACTED] QES and re: canceled checks for ERISA bond premiums.	0.20	50.00	BET
Oct-08-13	Telephone conference with R. Moore re: auditor's refusal to issue clean opinion on plan for 2012 Form 5500.	0.30	75.00	BET
Oct-09-13	Review audit letter inquiry re: 2012 Form 5500; prepare audit letter response; office conference with J. Berry re: same; email to J. Bryant re: draft audit letter response; emails from and to R. Moore re: draft auditor's report for 2012 Form 5500.	1.60	400.00	BET
Oct-09-13	Office conference with B. Tudor re: response to auditor's letter; review and comment on draft response.	0.70	175.00	JWB

Invoice 18847

Page 2

November 1, 2013

Oct-10-13	Telephone conference with R. Moore re: auditor's report and audit inquiry letter; finalize audit letter response; review draft auditor's report; prepare response to same; email to R. Moore re: same.	3.75	937.50	BET
Oct-11-13	Emails from R. Moore and M. Christensen re: response to draft auditor's report.	0.10	25.00	BET
Oct-13-13	Emails from R. Moore and M. Christensen re: financial statement notes in auditor's report for 2012.	0.30	75.00	BET
Oct-14-13	Emails from and to M. Christensen and R. Moore re: questions on ability to take alternative positions (theft v. note) on 5500 and impact on ongoing litigation; email from J. Bryant re: letter to M. Dunson on 2012 auditor's report.	0.70	175.00	BET
Oct-15-13	Telephone conference with R. Moore re: 2012 auditor's report; conference call with R. Moore, J. Bryant and B. Spaulding re: auditor's representation letter; review faxes re: same.	0.75	187.50	BET
Oct-16-13	Emails from and to R. Moore re: QES issues.	0.25	62.50	BET
Oct-17-13	Telephone conference with R. Moore re: enforcement of co-sponsor's duty to value QES annually.	0.25	62.50	BET
Oct-24-13	Email from R. Moore re: terminated employee of RSPT co-sponsor who "elected" to default on participant loan.	0.10	25.00	BET
Oct-25-13	Telephone conference with R. Moore re: timing of deemed distribution for terminated [REDACTED] employee.	0.30	75.00	BET
Oct-29-13	Email from R. Moore re: draft response to [REDACTED]	0.20	50.00	BET
Oct-31-13	Telephone conference with R. Moore re: request for hardship distribution.	0.10	25.00	BET
<b>TOTAL FEES:</b>		<b>11.50</b>	<b>\$2,875.00</b>	

## DISBURSEMENTS

Photocopies

14 @ .08 each

1.12

Invoice 18847

Page 3

November 1, 2013

Postage	0.46
<b>TOTAL DISBURSEMENTS:</b>	<b>\$1.58</b>
<b>TOTAL FEES &amp; DISBURSEMENTS:</b>	<b>\$2,876.58</b>
Previous Balance	\$3,162.51
Previous Payments	(\$1,600.00)

*Posted  
BF  
11-5-13*

<b>PLEASE PAY:</b>	<b>\$4,439.09</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 10/01/13 THROUGH 10/31/13

Receivership Management, Inc.

RMI EXPENSES - OCTOBER 2013	<u>185.00</u>	185.00
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Angstman Johnson

OCTOBER 2013 FEES	INV 41635	18.50	
OCTOBER 2013 FEES	INV 41636	<u>257.00</u>	<u>275.50</u>

<b>TOTAL FEES</b>		<b><u><u>460.50</u></u></b>
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**ANGSTMAN JOHNSON**3649 N. Lakeharbor Lane  
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED  
10/31/13Receiver Management, Inc.  
Jeanne Bryant  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027October 31, 2013  
Statement No. 41635

For Professional Services Rendered Through October 31, 2013

**8571-007: RSPT v. Green Valley Holdings, LLC, Valley Co. Case CV-2013-203C**

<b>Professional Services</b>			<b>Hours</b>
10/9/2013	TJ	Telephone call with F. Shoemaker	0.3000
10/9/2013	MTC	Telephone call with Fred Shoemaker.	0.3000
10/10/2013	TJ	Meeting with MTC	0.5000
10/11/2013	JM	Telephone call to Logan Meyer at CT Corporation regarding service of process on July 16 (.1); telephone call to Gretchen at Global Processing Team (.1).	0.2000
10/14/2013	TJ	Meeting with with MTC; call Randy Hopkins	0.5000
10/15/2013	JM	Telephone call to Valley County Court regarding Judgment by Default (.1); prepare letter to Valley County Clerk (.2).	0.3000
10/16/2013	TJ	Review and reply to e-mails from R. Hopkins	0.5000
10/17/2013	TJ	Meeting with MTC re:Hopkins	0.3000
10/21/2013	TJ	Emails with Fred and Randy	0.8000
10/22/2013	MTC	Prepare Stip to Entry of Judgment for TRLLC and Fletcher.	0.3000
10/22/2013	MTC	Prepare proposed form of Judgment (for TRLLC and Fletcher).	0.8000
10/22/2013	JM	Prepare Acceptance of Service for Tamarack Resort, LLC (.3); prepare Acceptance of Service for Credit Suisse AG (.3).	0.6000
10/23/2013	TJ	Telephone call with Liz and Paul	0.8000
10/24/2013	TJ	Correspond with opposing counsel	1.2000
10/24/2013	MTC	Work on receiver motion.	1.0000
10/24/2013	MTC	Meet with TJA to discuss receivership strategy.	0.2000
10/24/2013	JM	Prepare Notice of 30(b)(6) Deposition Duces	0.9000

		Tecum to West Mountain Golf, LLC (.3); prepare Notice of 30(b)(6) Deposition Duces Tecum to CT Corporation System (.3); prepare Subpoena Duces Tecum to CT Corporation System (.3).	
10/25/2013	TJ	Meeting with MTC re: discuss Hopkins and service on others	0.3000
10/25/2013	MTC	Prepare service documents for CS, TRLLC and Fletcher, and send with emails.	1.8000
10/25/2013	MTC	Meet with TJA to discuss Hopkins and service on others.	0.3000
10/25/2013	JM	Arrange for process server to serve Subpoena on CT Corporation System.	0.1000
10/29/2013	TJ	Review and reply to Liz Walker emails	2.4000
10/29/2013	TJ	Telephone call with Chris re: depos; meeting with MTC re: same	1.0000
10/29/2013	MTC	Meet with TJA to discuss issues.	1.4000
10/29/2013	MTC	Receipt, review and respond to various emails.	0.4000
10/29/2013	KG	Meeting with MTC re: finding dismissal of WMG; search Prolaw for documents related to dismissal	0.5000
10/30/2013	TJ	Telephone call with Liz, MTC, and Chris	1.5000
10/30/2013	MTC	Receipt, review and respond to various emails.	0.4000
10/30/2013	MTC	Meet with TJA to discuss case.	0.3000
10/30/2013	MTC	Various telephone calls with folks and meet with TJA to discuss WMG's position.	1.4000
10/30/2013	KG	Setup conference call; e-mail participants	0.2000
10/30/2013	KG	Review and reply to K. Moody e-mail; find documents and e-mail	0.2000
10/31/2013	MTC	Work on amended WMG deposition notice.	0.4000
10/31/2013	MTC	Telephone call with Chris Burke re: amended WMG deposition notice.	0.2000
10/31/2013	JM	Prepare Amended Notice of 30(b)(6) Deposition Duces Tecum to West Mountain Golf, LLC (.3); prepare Amended Notice of 30(b)(6) Deposition Duces Tecum to CT Corporation System (.3); prepare Amended Subpoena Duces Tecum to CT Corporation System (.3); arrange for process server to serve Amended Subpoena (.1); email Amended Notices and Amended Subpoena to Randy Peterman (.1); prepare Certificate of Service to Acceptance of Service (.2).	1.3000

Sub-total Professional Services: 0.00

<b>Expenses</b>				<b>Amount</b>
10/15/2013	Valley County	Clerk of the	Certified Copy AJA	2.50
10/15/2013	Valley County		Recording Fee - AJA	16.00
Sub-total Expenses:				<u>18.50</u>

**Time Summary**

TJ Angstman	10.1000
Matthew T. Christensen	9.2000
Kevin Gilbert	0.9000
Jamie R. Miller	3.4000
<b>Total hours:</b>	<u>23.6000</u>

**Statement Summary**

Current Expenses:	<u>18.50</u>
Previous Balance Due:	1,162.40
Payments Since Last Billing:	0.00

*Posted  
BP  
11-15-13  
RSPT*

**PLEASE PAY THIS AMOUNT 1,180.90**



**ANGSTMAN JOHNSON**3649 N. Lakeharbor Lane  
Boise, ID 83703

(208) 384-8588

TAX ID 52-2300434

RECEIVED

Receiver Management, Inc.  
Jeanne Bryant  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027October 31, 2013  
Statement No. 41636

For Professional Services Rendered Through October 31, 2013

**8571-008: RSPT v. Mason Family Trust, Case CV2013-227C**

Professional Services			Hours
10/9/2013	JM	Prepare letter to Valley County Clerk filing Affidavits of Service.	0.2000
10/17/2013	JM	Telephone call from Darla at Bishop White regarding service date of US Bank (.1); email to Terminal Island FCI regarding service on Matthew Hutcheson (.1).	0.2000
10/18/2013	MTC	Telephone call with Katie Axtell (US Bank atty) re: case and extension.	0.2000
10/21/2013	JM	Telephone call with Counselor Dumeng regarding service on Matthew Hutcheson.	0.1000
10/22/2013	MTC	Meet with John Hucks to discuss matter.	0.5000
10/22/2013	MTC	Research and analysis and draft email to John Hucks re: SOL issues and his clients' position.	0.5000
10/22/2013	JM	Prepare Notice of Intent to Take Default against Mason defendants (.3); email to John Hucks regarding service of same (.1); telephone calls with process server and L.A. County Sheriff's Department regarding service on Matthew Hutcheson (.2); prepare letter to L.A. County Sheriff's Department with instructions (.3).	0.9000

Sub-total Professional Services: 0.00

Expenses			Amount
10/16/2013	Christianson	Cliff Christianson	Service Fee AJA 50.00
10/16/2013	Tri-County		Service Fee AJA 135.00

10/16/2013	Tri-County	Service Fee AJA	36.00
10/16/2013	Tri-County	Service Fee AJA	36.00
Sub-total Expenses:			<u>257.00</u>

**Time Summary**

Matthew T. Christensen	1.2000
Jamie R. Miller	1.4000
Total hours:	<u>2.6000</u>

**Statement Summary**

Current Expenses:	<u>257.00</u>
Previous Balance Due:	0.00
Payments Since Last Billing:	0.00

*Posted  
AJ  
11-15-13  
RSPTZ*

**PLEASE PAY THIS AMOUNT** 257.00