Matthew T. Christensen
ANGSTMAN JOHNSON
199 N. Capitol Blvd, Ste 200
Boise, Idaho 83702
Telephone: (208) 384-8588
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Christensen ISB: 7213

Attorney for the Independent Fiduciary, Jeanne Bryant

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

PATRICK PIZZELLA, Acting Secretary of the United States Department of Labor, Plaintiff, v. MATTHEW D. HUTCHESON, HUTCHESON WALKER ADVISORS LLC, GREEN VALLEY HOLDINGS LLC, and the RETIREMENT SECURITY PLAN AND TRUST, f/k/a PENSION LIQUIDITY PLAN AND TRUST, Defendants.	Case No.: 1:12-CV-00236-EJL

AUGUST 2019 INDEPENDENT FIDUCIARY REPORT

AND FEE NOTICE OF COSTS AND EXPENSES

PURSUANT TO THE Preliminary Injunction entered on June 13, 2012 [Doc. 16], Jeanne B. Bryant, Independent Fiduciary for Retirement Security Plan & Trust (RSPT) submits this Report and Notice for the period beginning August 1, 2019 to August 31, 2019.

I. ACTIVITY REPORT

ADMINISTRATIVE FEE COLLECTIONS

The Independent Fiduciary ("IF") informed the Sponsoring Employers of the current status of their individual collections involving payment of the monthly administration fee. Attached as **Exhibit 1** are reports noting the collections and payments made from the account for previously approved fees and cost through August 31, 2019. The Independent Fiduciary will continue to collect any unpaid monthly administration fees using the same process previously approved by the Court. Most of the work in August involved continuing the process for terminating the Plan. It is anticipated there will be heightened administrative activity for the next several months as a result of the termination process. Billings for administrative fees for the month of September 2019 will be the last invoiced monthly administrative fee billing. All plans are required to pay a termination fee of $500.00.

PLAN TERMINATION ACTIVITIES

The IF received 39 completed Employer Withdrawal from Participation in RSPT forms on or about August 15, 2019. This constitutes the employers who remain in business. Based on these forms, 30 sponsoring employers are terminating their plans and 9 have or are creating successor 401K plans.[1]

Since the majority of employers are terminating their 401K plans, nearly 300 participants received a blackout notice and distribution form. The blackout period is set to begin October 1, 2019. All forms were sent certified mail in compliance with the field assistance bulletin issued by the Plaintiff addressing missing participants.

[1] For those plans whose employer sponsor failed to submit a Withdrawal From Participation in RSPT form, those plans are being deemed abandoned by the IF and all participants in those plans are receiving a distribution form.

For those employers creating successor plans, employees who are currently employed will have their retirement accounts transfer to the successor plan. Those employees received notice of the successor plan and the blackout period. Those employees no longer employed by the sponsoring employer received a blackout notice and a distribution form. The IF and staff have been very busy coordinating with successor plans the deconversion and transfer.

As the Plan largely consists of participants holding qualified employers securities (QES), a great deal of time is involved in the transfer of these certificates. Regardless, the IF remains committed to the full distribution of the Plan by year's end.

ASSET RECOVERY EFFORTS

In the summer of 2012, the IF hired contingency counsel for asset recovery legal services. All administrative costs have been paid by the RSPT sponsor employers and/or the RSPT Plans on an ongoing basis, pursuant to the payment submission and approval procedures previously outlined in the court's Preliminary Injunction Order entered on June 13, 2012.

SUMMARY OF COMPLETED ASSET RECOVERY ACTIONS

Note Secured by Osprey Meadows Golf Course

The Note concerning the PCB investment was turned over to the RSPT asset recovery counsel in Idaho. A foreclosure action was filed against Green Valley Holdings and West Mountain Golf in 2013. The foreclosure sale of the golf course property took place in December 2016. The property has now been sold and a new owner has taken control of the course. The sale of the property closed on January 12, 2018, and as of the end of July 2018 RSPT held the proceeds of the sale of the course in a trust account. James ("Bill") Fletcher asserted a claim to virtually all of the sale proceeds (after RSPT recovers amounts actually expended for maintaining the course). The IF has pursued a judicial declaration regarding RSPT and

Fletcher's various claims to the proceeds. Through federal court directed mediation, the IF and Fletcher reached a settlement and the case is now closed. The final mediated settlement saw RSPT received $325,000 in tax payments and $88,176.47 residual payment. Fletcher received $760,000 plus reimbursement of $35,000 for a property tax payment he made. The IF has completed the work required to return all tax payments to participant accounts and the allocation of amounts realized from the litigation recoveries less expenses.

Surety Bond Litigation

After attempts to negotiate a settlement, on July 11, 2013, the IF initiated a lawsuit against Colonial Surety. The face amount of this bond was $500,000. The Surety Bond company denied the claim alleging that the period of notice had already expired prior to notification by Monty Walker. In the denial of the claim, our lawsuit alleged, among other items, that Colonial in the denial of the claim had engaged in unfair and deceptive claims practices. Eventually, Colonial Surety agreed to pay $225,000.00. After the payment of contingency counsel attorneys' fees, this action netted $150,000.00 to the Plan.

Wrongful Conversion of Assets

During the IF's investigation of Green Valley Holdings actions, it was discovered that it purchased a house in Tamarack Resort and then quit claimed the house to the in-laws of Defendant Hutcheson. After further investigation it appeared that the in-laws may have funded the purchase. This case settled with net payment after contingency counsel's attorney's fees to the Plan $40,000.00.

REMAINING ASSET RECOVERY ACTIONS

In December 2016, after a demand letter was sent and denied, the IF initiated litigation in Idaho federal court against Matrix Trust Company (formerly MG Trust) alleging breaches of MG Trust's fiduciary duties to the Plan by allowing the funds to be taken by Hutcheson. The IF was seeking damages in the amount of $3.2 million. The Idaho federal court ordered the case be transferred to the District of Colorado (where MG Trust is headquartered). MG Trust renewed a Motion to Dismiss in the Colorado court. On Monday, March 25, 2019 the IF was advised that the U.S. District Court had granted MG Trust's Motion to Dismiss. The IF has reviewed the opinion. Participating employers were notified of a conference call held the following week. Fifteen employers participated on the call. MG Trust pursued a claim for attorney fees and costs in excess of $150,000.00, to which the IF objected. In addition, the IF appealed the District Court's decision to the Tenth Circuit Court of Appeals. After negotiations, the IF and MG Trust reached a resolution that included dismissal of the appeal and withdrawal of MG Trust's claim for fees and expenses. While the exact terms of the settlement are confidential, essentially both parties agreed to dismiss and release claims against one another, with neither party paying any funds to the other. The IF then proceeded with the finalization of the settlement and dismissal of the appeal and District Court lawsuit. Because this was the final asset recovery action, the IF proceeded to complete allocations and filed Notice to the Court of her intent to terminate Retirement Security Plan and Trust and the participating plans. This process is now on going. Mailings have gone out to all employers and the blackout period will begin the last week of September and continue through November 30, 2019.

II. ANTICIPATED FUTURE ACTIVITIES AND RESOLUTION OF ISSUES

1. Early Withdrawal Procedures. As stated in earlier reports, an early withdrawal process has been discussed with the Department of Labor and the IF filed information and the process that would be followed in the November Report filed with the Court in early December 2012. There were no objections filed to that process. As of this Report, 22 employers have completed the early withdrawal process. The Early Withdrawal process is no longer available.

2. Valuations for Individual Employers. Employers under the terms of the RSPT Plans' Documents are required to provide an annual independent business valuation to the Plans' trustee and administrator. The co-trustee agreements executed by each sponsoring employer require a business valuation to be submitted by May 31st following the end of a plan year at December 31st. Due to the termination process, no further valuations for 2018 will be processed, unless necessary to complete a plan's termination

3. Hardship Applications. The IF has received 19 hardship applications from participants. 17 hardship applications have been granted and 17 have been paid. Two had remained pending for completed distribution forms and additional information; one was never completed by the participant; the other remained pending due to the fact the account has no liquid balance. Hardship Distributions are no longer be available.

III. ACCOUNTINGS REGARDING THE RSPT PLANS

As noted in Section 18 of the June 13, 2012 Preliminary Injunction, before causing the RSPT Plans to pay compensation, fees or expenses, the IF is to provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice (such as set forth herein) with the Court, and by serving a copy of that filing to the Secretary of the U.S. Department of Labor, Employee Benefits Security Administration, Hutcheson and HWA. The

IF intends to submit her Fee Notice and Activity Report on a monthly basis. If, within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice, nor to payment by the Plan of the compensation, fees or expenses described therein, is filed with the Court, such compensation, fees or expenses shall be deemed reasonable expenses of the RSPT Plans and shall be paid by the RSPT Plans without further action or approval of the Court. The fees and expenses will be allocated as outlined above. In an effort to reduce costs, copies of this Report and Fee Notice are being posted to a website of the IF's company Receivership Management, Inc. ("RMI") and the participating employers will be given notice of the filing.

Attached hereto as **Exhibit 2** is a schedule of the hourly rates for the Independent Fiduciary and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Court's June 13, 2012 Preliminary Injunction.

Attached hereto as **Collective Exhibit 3** are expense summaries for the period of August 31, 2019.

Total expenses, as listed on **Collective Exhibit 3** include $1,887.00 in IF fees, $733.29 in legal fees, $5,160.00 in accounting services, $8,728.30 in contract labor and $1,086.75 in expenses (which may include ERISA bond payment, court costs and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of August 31, 2019. Please note that counsel have, as necessary, redacted exact descriptions of litigation issues in order to protect applicable privileges, and the IF may also redact the names of employers and or members as to protect the companies or the members involved when responding to individual questions if required. The IF believes that the remaining descriptions are sufficient for approval of the charges requested.

In the absence of any objection, total reimbursement for $1,887.00 in IF fees, $733.29 in legal fees, $5,160.00 in accounting services, $8,728.30 in contract labor and $1,086.75 in expenses for administration and litigation will be paid from the Plan's expense reserve in accordance with the Court's June 13, 2012 Preliminary Injunction. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	$ 1,887.00
2.	Berry & Tudor	$ 700.00
3.	Angstman Johnson	$ 33.29
4.	Receivership Management Inc. $8,728.30/ Contract labor $1,086.75/ Other expenses	$ 9,815.05
5.	Billy Spaulding, CPA	$5,160.00

Pursuant to the Court's June 13, 2012 Preliminary Injunction [Doc. 16], if no objection is filed with the Court within fifteen (15) days after the filing of this Notice and Report, the IF will authorize payments due counsel and any other parties listed.

DATED this 14th day of October, 2019.

/s/ Matt Christensen
MATTHEW T. CHRISTENSEN
Attorney for Jeanne B. Bryant, Independent Fiduciary for RSPT Plans

CERTIFICATE OF SERVICE

I hereby certify that on this 14th day of October, 2019, I electronically filed the foregoing document with the Clerk of the Court using the CM/ECF system which sent a Notice of Electronic Filing to the individual(s) so noted below.

D. Marc Sarata	Sarata.D.Marc@dol.gov
Robert Furst	Furst.Robert@dol.gov

All others as listed on the Court's ECF Notice.

I further certify that on the 15th day of October, 2019, I served a copy of the foregoing notice on the following individuals or entities via US Mail, postage prepaid.

Matthew D. Hutcheson
33 Pinnacle Court
Donnelly, ID 83615

Matthew D. Hutcheson 14620-023
FCI Lompoc
Federal Correctional Institution
3600 Guard Road
Lompoc, CA 93436

Matthew D. Hutcheson
14076 Morell Road
McCall, Idaho 83638

Monty W. Walker
c/o R. Bradford Huss
Trucker Huss, APC
One Embarcadero Center, 12th Floor
San Francisco, CA 94111

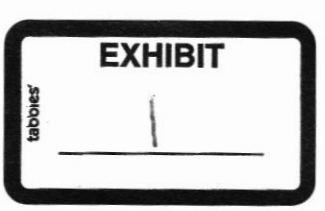
DATED: October 14, 2019

/s/ Matt Christensen
Matthew T. Christensen

RSPT TRUSTEE FEES RECEIVED 8-1-19 / 8-31-19
(RECEIVED $777,831.69 FROM INCEPTION THRU 8/31/19)

ARCODE		Account	Amount
RSPT45 201908	2175:RECVD	210	210.00
RSPT12 201908	2175:RECVD	210	210.00
RSPT15 201908	2175:RECVD	210	210.00
RSPT04 201908	2175:RECVD	210	210.00
RSPT48 201908	2175:RECVD	210	210.00
RSPT23 201908	2175:RECVD	210	210.00
RSPT73 201908	2175:RECVD	210	210.00
RSPT59 201908	2175:RECVD	210	210.00
RSPT26 201908	2175:RECVD	210	210.00
RSPT07 201908	2175:RECVD	210	210.00
RSPT75 201908	2175:RECVD	210	210.00
RSPT47 201908	2175:RECVD	210	210.00
RSPT40 201908	2175:RECVD	210	210.00
RSPT33 201908	2175:RECVD	210	210.00
RSPT02 201908	2175:RECVD	210	210.00
RSPT55 201908	2175:RECVD	210	210.00
RSPT26 201908	2175:RECVD	210	210.00

TOTAL: $ 3,570.00



Receivership Management, Inc.

1101 Kermit Drive, Suite 735 Nashville, TN 37217 (615) 370-0051 Fax (615) 373-4336

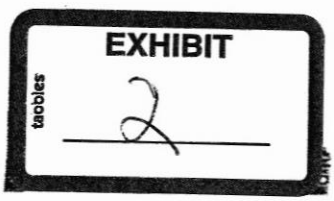
Effective April 1, 2016

Fee Schedule for Receivership Management, Inc:

Independent Fiduciary/Receiver	$170 per hour
Claims processing administration	
ERISA Matters-Employee Benefit	
Plan Administrator-Receiver	
Operations	$160 per hour
Accounting	$130 per hour
Accounting Assistant	$79 per hour
Support Staff	$61 per hour
Medical Claims Processing Consultant	$65 per hour
Information Tech Consultant	$65 per hour

Office Expenses which can be specifically identified to a project (eg. telephone, postage, copies etc.) are charged to the project as incurred.

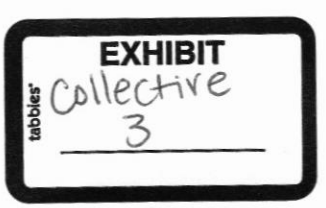
Travel: Per Diem-$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 47 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMMARY TIME SHEET

SERVICES PROVIDED FOR RETIREMENT SECURITY PLAN & TRUST
FOR THE PERIOD 8/1/2019 thru 8/31/2019

Jeanne Barnes Bryant		
AUGUST 2019 FEES	1,887.00	1,887.00
Receivership Management, Inc.		
AUGUST 2019 FEES - ADMIN	8,728.30	
AUGUST 2019 RMI EXPENSES	1,086.75	
		9,815.05
Angstman Johnson	33.29	33.29
Berry & Tudor	700.00	700.00
Billy Spaulding, CPA	5,160.00	5,160.00
TOTAL FEES		$ 17,595.34



AUGUST 2019

JEANNE BARNES BRYANT
1325 SHEPARD DRIVE
FRANKLIN, TN 37069

BILL TO:
RECEIVERSHIP MANAGEMENT, INC
510 HOSPITAL DRIVE, STE 490
MADISON, TN 37115

CLIENT REFERENCE: RSPT1

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
8/1/2019	JBB	RSPT1	EMAILS FROM ASPIRE, EMAIL TO AND FROM ROB MOORE, QUESTION RE SAME	0.30	170.00	51.00
8/2/2019	JBB	RSPT1	EMAILS TO AND FROM JERE COWAN RE QUESTIONS, EMAIL TO AND FROM ROB MOORE RE SAME	0.30	170.00	51.00
8/5/2019	JBB	RSPT1	EMAIL FROM MEMBERS RE FORMS, EMAIL TO JERE COWAN, CALL WITH JERE COWAN, EMAILS FROM ASPIRE AND ROB MOORE RE CLOSING ISSUES	0.40	170.00	68.00
8/6/2019	JBB	RSPT1	DISCUSSION WITH ROB MOORE RE CHECKING ON EMPLOYERS AND FORMS, EMAILS TO AND FROM JERE COWAN RE QUESTIONS ON FORMS, REVIEW INVOICES	0.50	170.00	85.00
8/7/2019	JBB	RSPT1	EMAILS RE TERMINATION	0.30	170.00	51.00
8/8/2019	JBB	RSPT1	DISCUSSION WITH ROB MOORE RE ASPIRE SCHEDULE, DISCUSSION WITH JERE COWAN RE REQUESTS ON FORMS, EMAIL RE SAME, EMAIL FROM MEMBERS RE SAME, CALL FROM MEMBER RE QUESTIONS	0.50	170.00	85.00
8/9/2019	JBB	RSPT1	CALL TO JERE COWAN RE EMAIL FROM MEMBER, EMAIL TO DOL RE SAME	0.20	170.00	34.00
8/12/2019	JBB	RSPT1	EMAILS RE TERMINATION TO AND FROM ROB MOORE, CALL RE SAME	0.20	170.00	34.00
8/13/2019	JBB	RSPT1	EMAILS RE MEDALLION SIGNATURES, EMAIL TO BANK RE SAME, CALL FROM BANK, MEETING RE MEDALLION SIGNATURES, EMAIL RE JULY REPORT, CHANGES RE SAME, EMAIL TO JERE COWAN AND ROB MOORE RE REPORT, DISCUSSION RE AUDIT, INFORMAITON RE NEED FOR CHANGE OF AUDITOR, DISUCSSION RE SAME	2.00	170.00	340.00
8/14/2019	JBB	RSPT1	EMAILS RE ASPIRE, EMAIL FROM MEMBER RE QUESTIONS, EMAIL FROM ROB MOORE RE BOARD RESOLUTION	0.20	170.00	34.00
8/15/2019	JBB	RSPT1	EMAIL FROM ROB MOORE RE NEW AUDITOR, EMAILS RE ASPIRE	0.20	170.00	34.00
8/16/2019	JBB	RSPT1	EMAILS RE NEW AUDITOR, QUESTIONS RE SAME, EMAILS FROM ASPIRE	0.20	170.00	34.00
8/19/2019	JBB	RSPT1	EMAILS RE ISSUES WITH REQUEST TO ASPIRE, EMAIL FROM JACQUI LAWSON RE SAME, EMAIL FROM BILLY SPAULDING RE INFORMATION FOR AUDITOR, EMAILS RE PREPARATIONS ON BLACKOUT	0.60	170.00	102.00

AUGUST 2019

8/20/2019	JBB	RSPT1	QUESTION RE JULY REPORT, DISUCSSION WITH ROB MOORE RE PROBLEMS WITH ASPIRE, UPDATE RE BLACKOUT PERIOD, EMAILS RE MEMBER QUESTIONS, REIVEW AND APPROVE REPORT, EMAIL TO DOL RE SAME	1.00	170.00	170.00
8/21/2019	JBB	RSPT1	EMAIL RE ERROR ISSUE, RESPONSE RE SAME, EMAILS FROM ASPIRE, EMAIL FROM BILLY SPAULDING RE EFAST	0.30	170.00	51.00
8/22/2019	JBB	RSPT1	EMAIL FROM BILLY SPAULDING RE 5500S, EMAILS FROM ASPIRE AND ROB MOORE RE MATRIX CHECK, EMAIL RE QUESTION FROM MEMBER	0.30	170.00	51.00
8/23/2019	JBB	RSPT1	EMAIL FROM ASPIRE RE CHECK AND MATRIX ACCOUNT, DISCUSSION WITH ROB MOORE RE SAME, EMAIL FROM DOL RE REPORT, REQUEST FOR SAME, EMAIL TO COUNSEL FOR FILING	0.50	170.00	85.00
8/26/2019	JBB	RSPT1	EMAILS RE WITHDRAWAL FORMS, EMAIL REMINDER ON CLOSING, EMAILS FROM ROB MOORE AND ASPIRE RE CLOSING ISSUES, EMAIL FROM BILLY SPAUDLING RE AUDIT	0.60	170.00	102.00
8/27/2019	JBB	RSPT1	EMAILS FROM BILLY SPAULDING, EMAIL FROM ROB MOORE, EMAIL TO COUNSEL RE REPORT, EMAIL FROM JACQUI LAWSON RE INVOICES, REQUEST FOR SAME	0.50	170.00	85.00
8/28/2019	JBB	RSPT1	DISCUSSION WITH ROB MOORE RE PROCESS, UPDATE FROM JACQUI LAWSON RE RESPONSES ON WITHDRAWALS AND PAYMENTS ON CLOSING, UPDATE RE REMINING WORK, DISCUSSION WITH ROB MOORE RE SAME, QUESTIONS RE AUDIT, EMAIL FROM BILLY SPAUDLING RE SAME	1.00	170.00	170.00
8/29/2019	JBB	RSPT1	EMAILS RE QUESTIONS FROM MEMBERS, EMAIL RE INVOICE, EMAIL RE WITHDRAWAL AMENDMENT	0.50	170.00	85.00
8/30/2019	JBB	RSPT1	EMAIL TO AND FROM COUNSEL RE FILING, EMAIL TO ROB MOORE RE WEBSITE, EMAILS RE QUESTIONS ON BLACKOUT	0.50	170.00	85.00
		RSPT1 TOTAL		11.10		1,887.00

Receivership Management, Inc.
510 Hospital Drive, Suite 490
Madison, TN 37115

Invoice for Professional Services

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/1/2019	Elizabeth E. Breeding	CALL FROM JAMES JACKSON	0.1	$61.00	$6.10
8/1/2019	Jacqui D. Lawson	REVIEW & RESPOND TO EMAILS	0.2	$79.00	$15.80
8/1/2019	Robert E. Moore, Jr.	WORK ON TERMINATION PROJECT 2.7	2.7	$160.00	$432.00
8/2/2019	Elizabeth E. Breeding	CALL FROM JAMES JACKSON	0.1	$61.00	$6.10
8/2/2019	Jere P. Cowan	RECEIPT RETURNED STATEMENTS; RESEARCH NEW CONTACT INFO AND UPDATE SAME	0.2	$65.00	$13.00
8/2/2019	Lauren B. Garcia	TWO PARTICIPANT CALLS REQUESTING DISTRIBUTION INFORMATION, FORWARD MESSAGES	0.2	$61.00	$12.20
8/2/2019	Lauren B. Garcia	REVIEW OF ACCOUNTS PAYABLES, CALL TO ANGSTMAN JOHNSON RE SUCH, POST FOUR FEE AND EXPENSE ACCRUALS	0.7	$79.00	$55.30
8/2/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; REMAILED PARTICIPANT 'WITHDRAWAL FROM PARTICIPATION' FORMS	0.2	$61.00	$12.20
8/2/2019	Robert E. Moore, Jr.	EMAIL TO J.COWAN RE: COMMAND DECISIONS .10; EMPLOYER CALLS .3; EMAILS TO AND FROM A.MILLWARD RE: CRAVINGS CAFÉ .10	0.5	$160.00	$80.00
8/5/2019	Elizabeth E. Breeding	CALLS FROM FERNANDO MEDRANO RE: COMMAND DECISIONS, JOHN EMERSON W/ J&M RV MGMT, AND JAMES JACKSON	0.3	$61.00	$18.30
8/5/2019	Jere P. Cowan	RECEIPT OF RETURNED STATEMENTS; RESEARCH NEW CONTACT INFO	0.1	$65.00	$6.50
8/5/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL	0.1	$79.00	$7.90
8/5/2019	Lauren B. Garcia	SCAN AND EMAIL WITHDRAWAL REQUEST TO R.MOORE, EMAIL RESPONSE FROM R.MOORE RE WITHDRAWAL REQUEST	0.2	$61.00	$12.20

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/5/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; CONVERSATION WITH ROBERT GEIST REGARDING PAYMENT DISTRIBUTION; QUESTION EMAILED TO R. MOORE	0.2	$61.00	$12.20
8/5/2019	Robert E. Moore, Jr.	EMAILS TO B.VANCE RE: RECORDING OF STOCK PURCHASE CRAVINGS CAFÉ .10; RESPOND TO QUESTIONS FROM L.GARCIA RE: EMPLOYER WITHDRAWAL FORMS .10; RESPOND TO QUESTIONS FROM J.EMERSON AT JM RV MANAGEMENT .10; EMAILS TO AND FROM EMPLOYERS AND J.COWAN RE: EMPLOYER W	2.45	$160.00	$392.00
8/6/2019	Elizabeth E. Breeding	CALL FROM BRIAN BARTH W/ ECOBOX RE: ROLLING OVER TO A NEW ACCOUNT	0.1	$61.00	$6.10
8/6/2019	Jere P. Cowan	EMAILS FROM MEMBER GROUPS RE: WITHDRAWAL PAPERWORK; PREPARE EMAIL RESPONSE TO EACH AND FORWARD WITHDRAWAL PAPERWORK TO EACH; EMAIL TO R MOORE AND J BRYANT RE: SAME	1.1	$65.00	$71.50
8/6/2019	Makenzey R. Hill	CONVERSATION WITH PARTICIPANT REGARDING NOTICE OF PLAN TERMINATION AND WITHDRAWAL FROM PLAN FORMS FOR JAMES JACKSON; MESSAGE EMAILED TO R. MOORE	0.1	$61.00	$6.10
8/6/2019	Robert E. Moore, Jr.	CONTINUED WORK ON TERMINATIONS 2.75	2.75	$160.00	$440.00
8/7/2019	Elizabeth E. Breeding	CALLS FROM SANDRA K. BENOIST, BRIAN BARTH AND BRIAN ODELL	0.3	$61.00	$18.30
8/7/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUAL	0.1	$79.00	$7.90
8/7/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE	0.1	$61.00	$6.10
8/7/2019	Robert E. Moore, Jr.	CONTINUED WORK ON TERMINATIONS 3.1	3.1	$160.00	$496.00
8/8/2019	Elizabeth E. Breeding	CALL TO BRIAN ODELL RE: HIS RECEIPT OF RMI'S NOTICE AND VERIFY EMAIL ADDRESS, CALL FROM FERNANDO MEDRANO RE: DISTRIBUTION OF FUNDS	0.2	$61.00	$12.20
8/8/2019	Jere P. Cowan	RECEIPT OF WITHDRAWAL RESPONSES FROM EMPLOYERS; RECEIPT OF EMAILS FROM EMPLOYER GROUPS RE: WITHDRAWAL PAPERWORK; PREPARE RESPONSES TO EACH AND FORWARD MATERIALS;	1.8	$65.00	$117.00
8/8/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE	0.1	$61.00	$6.10
8/9/2019	Elizabeth E. Breeding	CALL FROM BRIAN ODELL RE: RECENT EMAIL FROM RMI, CALL FROM CAROLYN BURNS RE: ROLL OVER OF HER 401K	0.2	$61.00	$12.20

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/9/2019	Jacqui D. Lawson	DISCUSSION W/RMOORE RE: MARY PETRY REVIEW INVOICING & PAYMENTS RESPOND SAME	0.5	$79.00	$39.50
8/9/2019	Jere P. Cowan	RECEIPT OF WITHDRAWAL RESPONSES FROM EMPLOYERS; RECEIPT OF EMAILS FROM EMPLOYER GROUPS RE: WITHDRAWAL PAPERWORK; PREPARE RESPONSES TO EACH AND FORWARD MATERIALS;	0.9	$65.00	$58.50
8/9/2019	Lauren B. Garcia	POST TRANSFER IN QUICKEN	0.1	$79.00	$7.90
8/9/2019	Makenzey R. Hill	CONVERSATION WITH PARTICIPANT REGARDING NOTICE OF PLAN TERMINATION AND WITHDRAWAL FROM PLAN FORMS FOR JAMES JACKSON; MESSAGE EMAILED TO R. MOORE	0.2	$61.00	$12.20
8/9/2019	Robert E. Moore, Jr.	CONTINUED WORK ON TERMINATIONS, EMPLOYER CALLS RE WITHDRAWAL FROM PARTICIPATION, QES QUESTIONS, RESOLUTION QUESTIONS, BLACKOUT NOTICE QUESTIONS 2.8	2.8	$160.00	$448.00
8/12/2019	Elizabeth E. Breeding	CALL FROM CYNTHIA LUCKING	0.2	$61.00	$12.20
8/12/2019	Lauren B. Garcia	RECEIPT OF TERM REQUEST, SCAN AND EMAIL TO R.MOORE, ORIGINALS TO J.COWAN	0.1	$61.00	$6.10
8/12/2019	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUALS	0.1	$79.00	$7.90
8/12/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; CONVERSATIONS WITH PARTICIPANTS REGARDING INTENT TO TERMINATE PLAN AND CORRESPONDENCE; QUESTIONS EMAIL TO R. MOORE	0.2	$61.00	$12.20
8/12/2019	Robert E. Moore, Jr.	EMAIL TO J.COWAN RE: JMP DISTRIBUTORS EMPLOYER WITHDRAWAL FORMS .10; RESPOND TO A.PIERCE RE: PLAN TERMINATION .10; EMAIL FROM B.SPAULDING RE: AUDIT .10; REVIEW AND FORWARD BUSINESS VALUATION OF J&M RV MANAGEMENT .2; EMAILS WITH REGIONS BANK RE: MEDALLION	2.5	$160.00	$400.00
8/13/2019	Elizabeth E. Breeding	CALL FROM NITA INGLES RE UPDATE ADDRESS AND MSG FOR J.C., CALL FROM CAROLYN BURNS RE: TERMINATION PROCESS	0.2	$61.00	$12.20
8/13/2019	Jacqui D. Lawson	DISCUSSION W/RMOORE & JBRYANT RE:2018 TY PLAN AUDIT; CALL TO MIKE DUNSON OFFICE; CALL TO BSPAULDING DISCUSSION RE:DEATH OF CPA-MDUNSON; (.50) DISCUSSION W/RMOORE & JBRYANT RE:SAME; PULL TY2017 RSPT PLAN AUDIT & REVIEW (1.0)	1.5	$79.00	$118.50

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/13/2019	Jere P. Cowan	CONFERENCE AND EMAILS WITH R MOORE RE: CONTACTING EMPLOYERS; PREPARATION OF NUMEROUS EMAILS TO EMPLOYERS RE: WITHDRAWAL MATERIALS; RESPONSE TO EMAILS AS NEEDED; FORWARD MATERIALS FOR SAME	2.8	$65.00	$182.00
8/13/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; CONVERSATIONS WITH PARTICIPANTS REGARDING INTENT TO TERMINATE PLAN AND CORRESPONDENCE; QUESTIONS EMAIL TO R. MOORE	0.2	$61.00	$12.20
8/13/2019	Robert E. Moore, Jr.	EMAIL FROM M.PETRY QUESTIONING FEE DEDUCTIONS, FORWARD TO J.LAWSON FOR INVESTIGATION .10; RESPOND TO QES QUESTIONS FROM B.GEIST AND D.STANZAK .1; RESPOND TO ADDITIONAL QUESTIONS ON THE WITHDRAWAL FORMS FROM EMPLOYERS .25	0.45	$160.00	$72.00
8/14/2019	Elizabeth E. Breeding	CALL FROM HAROLD COLLIER RE: UPCOMING MAILING OF DISTRIBUTION FORM, CALL FROM LARRY PARKER RE: REQUEST TO CONFIRM RECEIPT OF FORM MAILED TO RMI, CALL FROM JOHN EMERSON RE: UPDATE CURRENT BUSINESS ADDRESS FOR J&M RV MGMT INC CONFIRM RMI's RECEIPT OF NOTICE	1.2	$61.00	$73.20
8/14/2019	Jere P. Cowan	RECEIPT EXPENSE STATEMENTS FROM J LAWSON FOR PAYMENT; POST AND PREPARE PAYMENT FOR SAME; FORWARD TO R MOORE FOR APPROVAL; FORWARD EACH	0.8	$79.00	$63.20
8/14/2019	Jere P. Cowan	TELEPHONE CONVERSATION WITH NITA INGLE RE: TERMINATION PAPERWORK QUESTIONS; EMAIL R MOORE RE: SAME; TELEPHONE CONVERSATION WITH M. BIRGE RE: DISTRIBUTION MATERIALS; EMAILS RE: SAME; FORWARD MATERIALS TO BIRGE; TELEPHONE CALLS RE: PAPERWORK AND CONFIRMING RECEIPT OF SAME; EMAIL WITH L COOPER RE: CREDIT CARD PAYMENTS	1.3	$65.00	$84.50
8/14/2019	Lauren B. Garcia	RECEIPT OF 4 TERM REQUEST, EMAIL TO R.MOORE/J.LAWSON AND FORWARD TO J.COWAN FOR PROCESSING	0.2	$61.00	$12.20
8/14/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; CONVERSATIONS WITH PARTICIPANTS REGARDING INTENT TO TERMINATE PLAN AND CORRESPONDENCE; QUESTIONS EMAIL TO R. MOORE	0.4	$61.00	$24.40
8/14/2019	Robert E. Moore, Jr.	RESPOND TO QUESTIONS ABOUT PAYING TERMINATION FEES WITH CREDIT CARDS, QUESTIONS ABOUT WITHDRAWAL FORMS .10	0.1	$160.00	$16.00

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/15/2019	Elizabeth E. Breeding	CALL FROM DEBRA BOEHM RE: TERMINATION PROCESS	0.3	$61.00	$18.30
8/15/2019	Jere P. Cowan	RECEIPT OF ADMIN FEES; POST AND UPDATE FINANCIALS RECORDS RE: SAME; PREPARE MATERIAL FOR REGIONS; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT RE: SAME	0.6	$79.00	$47.40
8/15/2019	Lauren B. Garcia	RECEIPT OF TERM REQUESTS, SCAN AND EMAIL TO R.MOORE, ORIGINALS TO J.COWAN	0.2	$61.00	$12.20
8/15/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE; CONVERSATIONS WITH PARTICIPANTS REGARDING INTENT TO TERMINATE PLAN AND CORRESPONDENCE; QUESTIONS EMAIL TO R. MOORE	0.2	$61.00	$12.20
8/15/2019	Robert E. Moore, Jr.	CALL WITH T.HOLMES RE: 2018 AUDIT IN LIGHT OF MIKE DUNSON'S DEALTH, FORWARD INFORMATION RE: SAME .25	0.25	$160.00	$40.00
8/16/2019	Elizabeth E. Breeding	CALL FROM SAM WILLIAMS RE: TERMINATION PROCESS AND EMAIL MSG TO R.M./J.C.	0.2	$61.00	$12.20
8/16/2019	Jere P. Cowan	CONFERENCE WITH R MOORE RE: WITHDRAWAL RESPONSES; EMAILS FROM AND TO PARTICIPANTS RE: WITHDRAWAL MAILINGS AND MATERIALS; REVIEW SAME AND PAYMENTS FOR SAME; PREPARE INDEX OF RESPONSES; FORWARD TO R MOORE, J BRYANT AND J LAWSON	1.1	$65.00	$71.50
8/16/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE	0.1	$61.00	$6.10
8/16/2019	Robert E. Moore, Jr.	RESPOND TO EMPLOYERS WITH QUESTIONS RE: QES AND TERMINATION .5	0.5	$160.00	$80.00
8/19/2019	Elizabeth E. Breeding	CALLS FROM CAREY KNIFE AND JANETTE ADELSTEIN RE: TERMINATION	0.3	$61.00	$18.30
8/19/2019	Jere P. Cowan	PREPARE FINANCIALS FOR STATUS REPORT EXHIBITS; EMAIL J BRYANT RE: SAME	0.4	$79.00	$31.60
8/19/2019	Jere P. Cowan	RECEIPT OF WITHDRAWAL RESPONSES FROM EMPLOYERS; RECEIPT OF EMAILS FROM EMPLOYER GROUPS RE: WITHDRAWAL PAPERWORK; RECEIPT OF WITHDRAWAL FUNDS FOR SAME	0.2	$65.00	$13.00
8/19/2019	Robert E. Moore, Jr.	RESPOND TO EMPLOYERS WITH QUESTIONS RE: QES AND TERMINATION 1.75; HARDSHIP WITHDRAWAL INQUIRY CALL 1.0;	2.75	$160.00	$440.00
8/20/2019	Elizabeth E. Breeding	CALL FROM CAROLYN BURNS	0.1	$61.00	$6.10

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/20/2019	Jere P. Cowan	REVISIONS TO STATUS REPORT FOR J BRYANT; PREPARATION OF SUPPORTING FINANCIAL EXHIBITS FOR SAME; EMAIL AND CONFERENCES WITH J BRYANT RE: FINALIZING SAME; EMAIL L GARCIA RE: DUPLICATED EXPENSE; CONFERENCE WITH J BRYANT RE: EXPENSE DETAILS; FINALIZE EXHIBITS TO REPORT AND FORWARD TO J BRYANT; EMAIL RE: RECALCULATION OF EXPENSE FUNDS; EMAIL WITH J LAWSON RE: FUNDS FOR SAME; J BRYANT EMAIL TO SARATA SENDING SAME	1	$79.00	$79.00
8/20/2019	Jere P. Cowan	EMAIL FROM R MOORE RE: CALL FROM PARTICIPANT C KNIFE; RESEARCH SAME; TELEPHONE CONVERSATION WITH PARTICIPANT RE: STATUS OF EMPLOYER NO LONGER IN BUSINESS AND HARDSHIP FUNDS; EMAIL R MOORE RE: SAME	0.3	$65.00	$19.50
8/20/2019	Lauren B. Garcia	PREPARE JULY EXPENSE RECOVERABLE REPORT, PULL AND REVIEW OF 8 INVOICES, PREPARE 210 FINANCIAL EXHIBIT AND FORWARD TO J.COWAN FOR JULY FEE FILING, EMAIL LEGAL FEES ACCRUALS TO J.COWAN	0.9	$79.00	$71.10
8/20/2019	Robert E. Moore, Jr.	CALL TO A.MILLWARD RE: ERROR IN FEE REDUCTION, CALL REGARDING SAME .75 (NO CHARGE); CONTINUED WORK ON PREPARATION OF DISTRIBUTIONS FORM PACKAGE, BLACKOUT NOTICES, PARTICIPANT DATABASE 3.3; REVIEW CURRENT AND TERMED EMPLOYEE DATA, COMPLETE SHARE PURCHASE A	5.55	$160.00	$888.00
8/21/2019	Jere P. Cowan	RECEIPT OF PLAN WITHDRAWAL RESPONSES AND WITHDRAWAL FEES; UPDATE WITHDRAWAL RESPONSE DATABASE; EMAIL TO R MOORE RE: SAME; EMAIL FROM R MOORE RE: NOTICE MAILINGS TO PARTICIPANTS; REVIEW DATABASE DETAILS RE: SAME	1.7	$65.00	$110.50
8/21/2019	Makenzey R. Hill	RECEIPT AND DISTRIBUTION OF CORRESPONDENCE	0.1	$61.00	$6.10
8/21/2019	Robert E. Moore, Jr.	EMAIL INQUIRY ON FOLLOW UP ON DEDUCTION ERRORS TO J.LAWSON AND J.COWAN .1 (NO CHARGE)	0	$160.00	$0.00
8/22/2019	Elizabeth E. Breeding	CALL FROM BYRON CAIN RE: QUESTIONS ABOUT NEW PLAN SPONSOR, MSG TO R.M.	0.1	$61.00	$6.10
8/22/2019	Jacqui D. Lawson	REVIEW EMAILS FROM ASPIRE, RMOORE, & BILLY SPAULDING RE: F5500, EMPLOYER VALUATIONS; CALCULATE YEAR 2013 WITH ADDED ASPIRE PAYMENTS & DISCUSS W/RMOORE;(1.0) EMPLOYER ACCOUNT NUMBERS REQUESTED BY R. MOORE & JCOWAN; DISCUSSION W/LGARCIA SAME RE: EMAIL SAME	1.5	$79.00	$118.50

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/22/2019	Jere P. Cowan	RECEIPT AND RECONCILE WITHDRAWAL EMPLOYER FEES; POST PAYMENTS AND PREPARE FOR DEPOSIT; ORGANIZATION OF SAME; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT RE: SAME; RECEIPT ADMIN FEE PAYMENT; POST AND UPDATE FINANCIAL ACCOUNT RE: SAME; PREPARE MATERIALS FOR REGIONS FOR UPDATING ACCOUNT	2.8	$79.00	$221.20
8/22/2019	Jere P. Cowan	RECEIPT OF AND POST WITHDRAWAL FEES FROM EMPLOYER GROUPS INCLUDING RESEARCHING EMPLOYER IDENTIFIER FOR POSTING IN FINANCIAL ACCOUNT RE: SAME	1.4	$79.00	$110.60
8/22/2019	Jere P. Cowan	REVIEW EMPLOYER WITHDRAWAL RESPONSES; UPDATE WITHDRAWAL DATABASE RE: EACH; SCAN AND PREPARE EMPLOYER DATA FOR EACH; EMAIL R MOORE RE: UPDATED WITHDRAWAL INFORMATION; EMAILS FROM R MOORE AND A MILLWARD RE: WITHDRAWAL PROCESSES	1.3	$65.00	$84.50
8/22/2019	Lauren B. Garcia	REQUEST FROM J.LAWSON TO PULL ASPIRE FINANCIAL REPORT, MAKE EDITS AND FORWARD TO J.LAWSON, ET AL	0.3	$79.00	$23.70
8/22/2019	Lauren B. Garcia	RECEIPT OF MATRIX CHECK, SCAN TO FILE AND EMAIL TO R.MOORE, ETAL	0.1	$61.00	$6.10
8/22/2019	Robert E. Moore, Jr.	EMAIL ON EMPLOYER CODE NUMBERS .10; EMAIL CALL REQUEST TO M.KOFSKY RE: KOFSKY ENTERPRISES .10	0.2	$160.00	$32.00
8/23/2019	Elizabeth E. Breeding	CALLS FROM KIM REDDING AND JAMES KOFSKEY; MSG TO R.M.	0.2	$61.00	$12.20
8/23/2019	Jere P. Cowan	EMAIL FROM J BRYANT RE: FINAL REPORT APPROVED; FORWARD SAME; EMAIL TO MEMBERS RE: WITHDRAWAL FEE PAYMENT; PREPARE BLACK OUT NOTICES TO PARTICIPANTS; CONFERENCES WITH R MOORE RE: SAME; PREPARE ASPIRE DISTRIBUTION NOTICES FOR EACH;	0.1	$65.00	$6.50

RETIREMENT SECURITY PLAN & TRUST - ADMIN **August 2019**

8/23/2019	Jere P. Cowan	ANALYSIS OF MULTIPLE DATABASES AND DEVELOP PARTICIPANT DATABASE WITH EMPLOYER GROUPS IDENTIFIED FOR PREPARING NOTICES; REVIEW EMAILS FROM EMPLOYERS RE: UPDATES FOR EACH; PREPARE UPDATED DETAILS FOR WITHDRAWAL DATABASE; EMAIL R MOORE RE: SAME; PREPARE DATA FOR EMPLOYER NOTICES AND REVISIONS TO SAME; REVIEW SAME FOR COMPARING TO EMPLOYER LISTINGS AND PREPARE DATABASE CONNECTING BOTH; PREPARE NOTICES TO PARTICIPANTS; PREPARE DISTRIBUTION PACKAGE AND CERTIFIED MAILING MATERIALS FOR EACH	4.5	$65.00	$292.50
8/23/2019	Robert E. Moore, Jr.	CONTINUED WORK TO RESPOND TO EMPLOYER QUESTIONS RE: TERMINATION, SUCCESSOR PLANS, QES, BLACKOUT PERIODS, EMPLOYER CODES CONFIRMATION .6; REVIEW AND FORWARD TWO BUSINESS VALUATIONS, RESPOND TO QES TRANSFER QUESTIONS, CALL WITH AND RESPOND TO QUESTIONS FROM	2.35	$160.00	$376.00
8/26/2019	Elizabeth E. Breeding	CALL FROM JANETTE ADELSTEIN, MSG TO J.C., MEETING RE: TERMINATION PROCESS	0.2	$61.00	$12.20
8/26/2019	Jacqui D. Lawson	RESPOND TO EMAILS FROM ROB MOORE RE: CODES FOR EMPLOYERS	0.5	$79.00	$39.50
8/26/2019	Lauren B. Garcia	STAFF MEETING RE STATUS OF PLAN	0.1	$61.00	$6.10
8/26/2019	Makenzey R. Hill	PREPARATION OF CERTIFIED MAILINGS OF PARTICIPANT SEPARATION OF SERVICE DISTRIBUTION PACKETS AND EMPLOYEE NOTIFICATIONS	4	$61.00	$244.00
8/26/2019	Robert E. Moore, Jr.	RESPOND TO INQUIRY FROM B.SPAULDING RE: MISSING PARTICIPANT IN MECHANTEK .10	0.1	$160.00	$16.00
8/27/2019	Elizabeth E. Breeding	MEETING WITH R.M. & L.G. RE: PLAN TERMINATION PROCESS	0.2	$61.00	$12.20
8/27/2019	Lauren B. Garcia	CALL FROM PARTICIPANT REQUESTING STATUS	0.1	$61.00	$6.10
8/27/2019	Makenzey R. Hill	DELIVERED CERTIFIED MAILINGS OF PARTICIPANT SEPARATION OF SERVICE DISTRIBUTION PACKETS AND EMPLOYEE NOTIFICATIONS	0.7	$61.00	$42.70
8/27/2019	Robert E. Moore, Jr.	CONTINUE TO WORK ON QES TRANSACTIONS 1.0	1	$160.00	$160.00
8/28/2019	Jacqui D. Lawson	MEETING W. J. BRYANT, L. GARCIA AND R. MOORE RE COMPANY STATUS AND FINANCIAL REPORTING	0.4	$79.00	$31.60

RETIREMENT SECURITY PLAN & TRUST - ADMIN					August 2019
8/28/2019	Lauren B. Garcia	MEETING W. J.BRYANT, J.LAWSON AND R.MOORE RE COMPANY STATUS AND FINANCIAL REPORTING	0.4	$61.00	$24.40
8/28/2019	Lauren B. Garcia	BANK RUN TO MAKE DEPOSIT (SPLIT), SCAN, COPY/FILE	0.3	$61.00	$18.30
8/28/2019	Robert E. Moore, Jr.	RESPOND TO INQUIRY ON BUSINESS VALUATIONS .10; RESPOND TO PARTICIPANT INQUIRIES RE: ACCOUNT DISTRIBUTION FORMS, ADDRESS UPDATES .2	0.3	$160.00	$48.00
8/29/2019	Elizabeth E. Breeding	MEETING RE: DISTRIBUTION PROCESS AND TERMINATION	1.4	$61.00	$85.40
8/29/2019	Jacqui D. Lawson	MEETING RE: DISTRIBUTION PROCESS AND TERMINATION	1.4	$79.00	$110.60
8/29/2019	Lauren B. Garcia	STAFF MEETING RE COMPANY STATUS AND TERMINATION, EMAIL FROM J.BRYANT FOLLOWING UP ON TERM INVOICE	1.5	$61.00	$91.50
8/29/2019	Lauren B. Garcia	PREPARE TERM INVOICE FOR EMPLOYER AND EMAIL	0.3	$79.00	$23.70
8/29/2019	Makenzey R. Hill	MEETING WITH R. MOORE, L. BREEDING, J. LAWSON, AND L. GARCIA TO DISCUSS RESEARCH OF PARTICIPANT MAILINGS AND ADDITIONAL PAYMENT DISTRIBUTIONS	1.5	$61.00	$91.50
8/29/2019	Robert E. Moore, Jr.	FORWARD DISTRIBUTION FORM MAILING INFORMATION AND DATABASE TO J.LAWSON AND L.BREEDING .2	0.2	$160.00	$32.00
8/30/2019	Jacqui D. Lawson	REVIEW BLACKOUT INFORMATION & TRANSFER FILES FOR LGARCIA & EBREEDING TO START MAILING; PROCESS FORMS & UPDATE TERMINATION DATABASE (2.0)	2	$79.00	$158.00
8/30/2019	Lauren B. Garcia	REVIEW OF EMPLOYEE DATABASE, REVIEW OF ASPIRE DATABASE, CROSS REFERENCE, CREATE MAIL MERGE, CREATE LABEL MAIL MERGE, PRINT DOCUMENTS, DISCUSSION W/J.LAWSON RE ZERO BALANCE PARTICIPANTS, SCAN AND COPY CHECKS AND DEPOSITS	3.5	$61.00	$213.50
8/30/2019	Lauren B. Garcia	PREPARE DEPOSIT FOR TWO CHECKS	0.2	$79.00	$15.80
8/30/2019	Robert E. Moore, Jr.	UPDATE ON MAILING OF REMAINING DISTRIBUTION FORMS .10	0.1	$160.00	$16.00
Total					**$8,728.30**

ANGSTMAN JOHNSON
199 N. Capitol Blvd., Suite 200
Boise, ID 83702
Phone No.: (208) 384-8588
Fax: (208) 629-2157
Federal Tax ID: 52-2300434
Statement as of: 08/31/2019
Statement No: 79781

Receiver Management, Inc.
Jeanne Bryant
510 Hospital Dr., Ste 490
Madison, TN 37115

8571-002: Perez v. Hutcheson, Case No. 1:12-CV-00236-EJL
Bryant, Jeanne

Costs

		Units	Price	Amount
			Sub-total Costs:	

Disbursements

		Units	Price	Amount
08/15/2019	FedEx	1.00	33.29	33.29
			Sub-total Disbursements:	$33.29

Payments

08/23/2019	Chk 18130		292.50
		Sub-total Payments:	$292.50

Total Current Billing:	$33.29
Previous Balance Due:	$721.50
Total Payments:	($292.50)
Total Now Due:	**$462.29**

ANGSTMAN JOHNSON
199 N. Capitol Blvd., Suite 200
Boise, ID 83702
Phone No.: (208) 384-8588

Receiver Management, Inc.
Jeanne Bryant
510 Hospital Dr., Ste 490
Madison, TN 37115

Statement as of:	09/09/2019
Statement No:	79781
Matter ID:	8571-002

Previous Statement Balance	721.50
Current Billing Activity	
Interest/Tax	0.00
Professional Fees	0.00
Retainer Replenish:	0.00
Disbursements and Other Costs Incurred	33.29
Total Current Billing	33.29
Payments and Credits Since Last Statement:	292.50
Balance Due:	$462.29

Payment Type: ( ) Check/Money Order

( ) Credit Card (Complete Authorization)

Amount enclosed: $_____

Remit to: ANGSTMAN JOHNSON
199 N. Capitol Blvd., Suite 200
Boise, ID 83702

Please return this page with your payment.

Credit Card Authorization

( ) Visa ( ) MasterCard ( ) Discover ( ) American Express

Card Number: _____

CVV # _____

Expiration Date ____/____/____

Amount _____

Card Holder Name

_____

Card Holder Address

_____

_____

_____

Card Holder Signature

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.
510 Hospital Drive, Suite 490
Madison, TN 37115-5049

September 3, 2019

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 21414

DATE	DESCRIPTION	HOURS	AMOUNT	
Aug-27-19	Email to R. Moore re: hardship distribution amendment. (NO CHARGE)	0.10	0.00	BET
Aug-29-19	Telephone conference with R. Moore re: proposed sale of Kofskey Enterprises, Inc.'s business in stock or asset sale in exchange for promissory note and prohibited transaction issues related to same; and re: form 1099-R reporting of NUA; and re: hardship distribution amendment.	1.20	300.00	BET
Aug-29-19	Prepare hardship withdrawal amendment to RSPT; email to R. Moore and J. Bryant re: same.	1.60	400.00	BET
TOTAL FEES:		2.90	$700.00	

TOTAL DISBURSEMENTS:	$0.00
TOTAL FEES & DISBURSEMENTS:	$700.00
Previous Balance	$1,100.00
Previous Payments	($1,012.50)
PLEASE PAY:	**$787.50**

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

cc: Rob Moore via email

DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
8/13/19	BBS	RSPT1	CREATE TY2018 EMPLOYERS EFAST F5500 FOR EACH EMPLOYER. FILL IN PRIOR YEARS BALANCES. COMPLETE OTHER INFORMATION POSSIBLE AT THIS TIME. READ AND RESPOND TO R MOORE E MAIL ON AUDITORS STATUS. PHONE CONVERSATION WITH J LAWSON REGARDING AUDITORS STATUS.	7.50	120.00	900.00
8/14/19	BBS	RSPT1	ANALYSIS OF VARIOUS ASPIRE DATABASE REPORTS TO IDENTIFY REPORTS WHICH WILL BE USEFUL FOR NEW AUDITOR.	2.00	120.00	240.00
8/15/19	BBS	RSPT1	DOWNLOAD TY 2018 PARTICIPANT ACTIVITY AND CENSUS ACTIVITY WORKSHEET. ADD RSPT EMPLOYER CODES TO WORKSHEET. ADD ADDITIONAL COLUMNS OF INFORMATIONS SO WORKSHEET CAN BE USED TO PREPARE EMPLOYER AND PLAN F5500S AND ALSO SERVE AS BACKUP TO BE PROVIDED TO NEW AUDITOR.	6.50	120.00	780.00
8/16/19	BBS	RSPT1	READ AND REESPOND TO R MOORE E MAIL ON NEW AUDITOR. CONTINUE WORK ON DEVELOPMENT OF ACCOUNTING SPREADSHEET TO BE USED TO PREPARE EMPLOYER AND PLAN F5500.	6.00	120.00	720.00
8/17/19	BBS	RSPT1	CONTINUE ENTERING EMPLOYER F5500 INFO TO E FAST2. PREPARE AND DOWNLOAD ASPIRE DATABASE REPORTS FOR CONTRIBUTIONS, DISTRIBUTIONS AND FEES ESPENSE TO BE USED FOR AUDIT.	2.00	120.00	240.00
8/18/19	BBS	RSPT1	CONTINUE ENTERING EMPLOYER F5500 INFO INTO EFAST2.	2.00	120.00	240.00
8/19/19	BBS	RSPT1	PREPARE ANALYSIS OF TY 2018 INVESTMENT GAIN (LOSS). CONTINUE ENTERING EMPLOYER F5500 INFO INTO EFAST2. UPDATE TY 2018 F5500 WORKSHEET TO ENABLE AUDITORS TRACING FROM ASPIRE DATABASE TOTALS TO F5500 INPUT.	7.00	120.00	840.00
8/20/19	BBS	RSPT1	CONTINUE TO ENTER INFO TO EMPLOYERS F5500 ON EFAST2. PREPARE ANALYSIS OF TY 2018 QES ACTIVITY AND SAVE DOCUMENTS TO BE PROVIDED TO AUDITOR SUPPORTING CHANGES.	6.50	120.00	780.00
8/21/19	BBS	RSPT1	FINISH ENTERING BASIC FINANCIAL DATA TO EMPLOYERS F5500. STILL NEED TO ENTER NUMBER OF PARTICIPANTS DATA TO ITEM 5 AND 6 OF F5500.	3.00	120.00	360.00
8/27/19	BBS	RSPT1	PREPARE INITIAL DOCUMENTS TO PROVIDE TO AUDITOR AND SENDA ATTACHMENTS IN MAILTO RMI	0.50	120.00	60.00
						-
				43.00		5,160.00

RMI EXP RECOVERABLE RSPT1 - Aug 2019

8/1/2019 through 8/31/2019

Category	8/1/2019-8/31/2019	OVERALL TOTAL
5100 FEES RMI		
5300-RECEIVERS FEES	-4,904.00	-4,904.00
5610-CONTRACT LABOR RMI	-3,824.30	-3,824.30
TOTAL 5100 FEES RMI	-8,728.30	-8,728.30
5150 FEES LEGAL		
5400-LEGAL FEES	-733.29	-733.29
TOTAL 5150 FEES LEGAL	-733.29	-733.29
5150 FEES OTHER		
5697-OTHER CONTRACT LABOR	-7,047.00	-7,047.00
TOTAL 5150 FEES OTHER	-7,047.00	-7,047.00
5300 EXPENSE		
6205-COPIES	-468.80	-468.80
6210-POSTAGE	-601.15	-601.15
6222-TELEPHONE LONG DISTANCE	-16.80	-16.80
TOTAL 5300 EXPENSE	-1,086.75	-1,086.75
OVERALL TOTAL	-17,595.34	-17,595.34