

Receivership Management, Inc.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

May 19, 2011

Mr. Samuel K. Crocker, Chapter 7 Trustee
Sommet Group LLC
611 Commerce Street # 2720
Nashville, TN 37203-3754

Isabel Colon, Acting Regional Director
Employee Benefits Security Administration
U.S. Department of Labor
61 Forsyth Street SW
Suite 7B54 - SNAFC
Atlanta, GA 30303

Robert M. Lewis
Counsel
U.S. Department of Labor
Office of the Solicitor, Atlanta Regional Office
Sam Nunn Atlanta Federal Center
61 Forsyth Street, Room 7T10
Atlanta, GA 30303

RE: Sommet Group LLC 401(K) Plan
Successor Trustee's Fourth Report and Fee Notice

Dear Ms. Colon and Messrs. Crocker and Lewis:

Pursuant to the Appointment and Engagement Documents entered by Samuel K. Crocker, Chapter 7 Trustee dated October 20, 2010, the Successor Trustee and Named Plan Administrator of the Sommet Group LLC 401(K) Plan (the "Plan") submits this Fourth Report and Fee Notice for fees and expenses for the period March 1, 2011 to April 30, 2011.

ACTIVITY REPORT

As indicated in her Third Report and Fee Notice, the Successor Trustee and her staff completed during March and April the analysis of information gathered from employers in an effort to quantify missing funds and to examine other compliance failures identified in the Sommet Group LLC 401K Plan. The Successor Trustee has examined the contributions information for the period of 12-1-2008 through 11-30-2010.

The analysis shows that the Sommet Group 401K Plan has \$43,975.21 less than has been reported contributed to the Plan by its participating employers. In addition to this “missing money” issue, the Successor Fiduciary has identified five additional areas of non-compliance with the provisions of ERISA, calling into question the tax qualified status of the plan, for a total of six non-compliance issues:

1. Contributions not properly forwarded to the Plan—Missing funds.
2. No Form 5500 filed for plan year 2009. 2010 due in July 2011.
3. No plan audit for plan years 2009 and 2010.
4. No plan testing for Plan Year 2010—possible plan testing issues for 2009.
5. Loan defaults.
6. Overpayments to participant accounts already distributed¹.

Because of the significance of these failures, a conference call with employers was held on May 11, 2011. There are eleven (eliminating employer affiliations) employers in the Plan. Six of the eleven were on the employers’ conference call. The Successor Trustee made the following recommendations to employers to address each of the areas above:

- a. Segregation of the Sommet from the non-Sommet plan funds.²
- b. ERISA counsel to confirm compliance of Plan Documents.
- c. Collection of non-Sommet Group employer plan shortages (\$28,218.24).
- d. Collection from non Sommet Group Employers overpayments paid to non-Sommet Group Employees who have since withdrawn these funds.
- e. Submission of a Voluntary Compliance Program (VCP) application to address loan defaults, plan testing, and overpayments.
- f. Submission of the Form 5500 for 2010 seeking audit waiver.

As a result of the employers’ conference call, the Successor Trustee is issuing letters of intent to correct missing funds and pay the VCP filing fee.³ The response to this mailing will determine the next phase of the project.

ACCOUNTINGS REGARDING THE 401(k) PLAN

The Successor Trustee reported an earlier procedure which anticipated monthly deductions in the exact amounts authorized and not objected to. John Hancock reported that its systems were not able to comply with this request. Therefore a modification was instituted to accommodate the Hancock systems. A set 3% of plan assets will be

¹ Because some former participants received funds in excess of their contributions, the actual shortfall to the Plan is \$52,588.02.

² Because Sommet Group LLC is bankrupt, there is a claim for the shortage amounts, not only attributed to its employees, but also the non-Sommet employees. However, because this plan is a multiple employer plan with other sponsors, the IRS will not view the Plan, as a whole, as orphaned. It is believed the IRS may allow the Plan to terminate as qualified if the Sommet Group LLC portion of the Plan is terminated as non-qualified, in an effort to save the other employer components of the Plan.

³ The IRS does not permit plan funds to pay a VCP application fee. These fees must be paid by the plan sponsors.

deducted monthly and paid quarterly to the Successor Trustee. The Successor Trustee will then accumulate these fees in an account for Plan expenses. Approved expenses will then be paid from this account as funds become available. The review and approval procedure as outlined remains as follows: The Successor Trustee will provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Chapter 7 Bankruptcy Trustee, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia. If, within fifteen (15) days after filing of a Fee Notice with the Chapter 7 Trustee, no objection to the Fee Notice or payment by the Plan of the compensation, fees or expenses described therein is filed with the Successor Trustee, such compensation, fees or expenses shall be deemed reasonable expenses of the Plan and shall be paid by the Plan without further action or approval.

Attached hereto as **Exhibit 1** is a schedule of the hourly rates for the Successor Trustee and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Appointment.

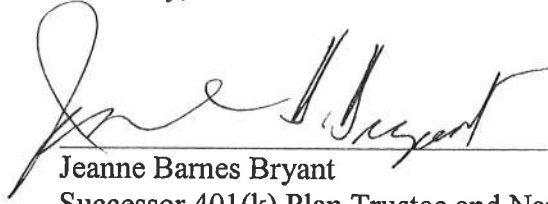
Attached hereto as **Collective Exhibit 2** are expense summaries for the period March 1, 2011 through April 30, 2011. Total expenses, as listed on Exhibit 2 include \$870.00 in Successor Trustee fees, \$800.00 in legal expenses, \$4,239.00 in contract labor expenses, and \$665.91 in other expenses (which include identified charges for other fees, postage, copies, telephone, travel, etc.).

In the absence of any objection, reimbursement of \$870.00 in Successor Trustee fees, \$800.00 in legal expenses, \$4,239.00 in contract labor expenses, and \$665.91 for other expenses will be paid from the Plan in accordance with the Appointment. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$870.00
2.	Barry & Tudor	\$800.00
3.	Receivership Management Inc.	\$4,904.91
	\$4,239.00/Contract labor	
	\$665.91/Other expenses	

If no objection is filed with the Successor Trustee within fifteen (15) days after the filing of the Fee Notice with Mr. Crocker, the Successor Trustee will proceed to authorize payments due counsel and any other parties listed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeanne Barnes Bryant", written over a horizontal line.

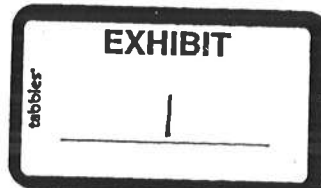
Jeanne Barnes Bryant
Successor 401(k) Plan Trustee and Named Plan
Administrator
Sommet Group LLC 401(K) Plan
783 Old Hickory Blvd., Ste 255
Brentwood, TN 37027
Telephone: 615-370-0051
Fax: 615-373-4336

Receivership Management, Inc.

783 Old Hickory Blvd, Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

Fee Schedule for Receivership Management, Inc:

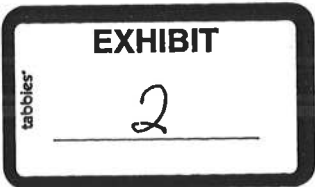
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding	\$110 per hour
Sarah Forton	\$45 per hour
Information Tech Consultant	\$65 per hour



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN
FOR THE PERIOD 3/01/11 THROUGH 4/30/11

Jeanne Barnes Bryant

MAR 2011 FEES	495.00
APR 2011 FEES	<u>375.00</u>
TOTAL FEES	<u><u>\$870.00</u></u>



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

Invoice for Professional Services

SOMMET GROUP LLC 401K PLAN

March 2011

Date	Client	Description	Hours	Rate	Total
3/2/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE REQUEST FROM SOMMET	0.1	\$150.00	\$15.00
3/14/2011	Jeanne Barnes Bryant	E-MAILS FROM BILLY SPAULDING RE MISSING FUNDS, DISCUSSION WITH ROB MOORE RE SAME, DISCUSSION RE FILING CLAIM	0.5	\$150.00	\$75.00
3/15/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE CALL WITH TUDOR, MISSING FUNDS, REPORT RE SAME	0.3	\$150.00	\$45.00
3/16/2011	Jeanne Barnes Bryant	CALL FROM US RESORTS, DISCUSSION WITH ROB MOORE RE SAME	0.2	\$150.00	\$30.00
3/17/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE ISSUES ON CALCULATIONS ON MISSING FUNDS, E-MAIL FROM ROB MOORE RE REPORT, RESPONSE RE SAME	0.4	\$150.00	\$60.00
3/18/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT	0.1	\$150.00	\$15.00
3/21/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT	0.1	\$150.00	\$15.00
3/22/2011	Jeanne Barnes Bryant	QUESTION RE CHARTS ON MISSING FUNDS	0.1	\$150.00	\$15.00
3/23/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE TAX ISSUES	0.1	\$150.00	\$15.00
3/25/2011	Jeanne Barnes Bryant	QUESTIONS RE INFORMATION TO HANCOCK	0.2	\$150.00	\$30.00
3/28/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE RECOMMENDATIONS ON MEMO, DISCUSSION WITH BILLY SPAULDING RE SAME	0.4	\$150.00	\$60.00
3/29/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE CHART, E-MAIL FROM ROB MOORE RE SAME	0.2	\$150.00	\$30.00
3/30/2011	Jeanne Barnes Bryant	E-MAIL RE MISSING FUNDS, DISCUSSION RE STATUS, CALL WITH ROB MOORE RE SEPARATION OF SOMMET EMPLOYERS, QUESTION RE BANKRUPTCY	0.5	\$150.00	\$75.00

Thursday, May 19, 2011

SOMMET GROUP LLC 401K PLAN

		March 2011	
3/31/2011	Jeanne Barnes Bryant	0.1	\$150.00
	QUESTION RE MEMO		\$15.00
Total			\$495.00

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

Invoice for Professional Services

SOMMET GROUP LLC 401K PLAN **April 2011**

Date	Service Description	Hours	Rate	Total
4/4/2011	DISCUSSION RE CALL ON SOMMET GROUP, REPORT TO DOL	0.1	\$150.00	\$15.00
4/6/2011	E-MAILS FROM ROB MOORE RE QUESTIONS	0.1	\$150.00	\$15.00
4/7/2011	CHECKS WITH ROB MOORE RE CALL TO DOL	0.1	\$150.00	\$15.00
4/11/2011	MEMO FROM ROB MOORE, E-MAIL RE SAME	0.1	\$150.00	\$15.00
4/13/2011	CALLS FROM MEMBERS	0.1	\$150.00	\$15.00
4/18/2011	DISCUSSION WITH ROB MOORE RE CONFERENCE WITH DOL	0.1	\$150.00	\$15.00
4/19/2011	E-MAIL FROM ROB MOORE RE FINAL MEMO, QUESTION RE SAME	0.2	\$150.00	\$30.00
4/20/2011	E-MAIL TO DOL RE MEMO, REVIEW RE REPORT	0.2	\$150.00	\$30.00
4/21/2011	E-MAIL RE REPORT	0.1	\$150.00	\$15.00
4/25/2011	E-MAIL TO AND FROM DOL RE CALL	0.1	\$150.00	\$15.00
4/26/2011	CONFERENCE CALL WITH DOL, DISCUSSION RE CALL TO EMPLOYERS, CALL FROM NIALL FALLIS	0.5	\$150.00	\$75.00
4/27/2011	E-MAIL RE CALL	0.2	\$150.00	\$30.00
4/28/2011	QUESTION RE NOTICE ON CALL	0.1	\$150.00	\$15.00
4/29/2011	CONFERENCE WITH ATTORNEY RE CONTINGENCY LITIGATION	0.5	\$150.00	\$75.00
Total				\$375.00

SUMMARY TIME SHEET-LEGAL
SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN
FOR THE PERIOD 3/01/11 THROUGH 4/30/11

Berry & Tudor PC

MAR 2011 FEES	INV 17778	<u>800.00</u>
TOTAL FEES		<u><u>\$800.00</u></u>

BERRY & TUDOR, P.C.

A Professional Corporation

5123 Virginia Way
Suite B-23
Brentwood, Tennessee 37027-7598

RECEIVED

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

April 1, 2011

Client #: 814

RE: Sommet Group

Invoice #: 17778

DATE	DESCRIPTION	HOURS	AMOUNT	
Mar-14-11	Telephone conference with R. Moore re: overages and underages in 401(k) accounts.	0.80	200.00	BET
Mar-15-11	Telephone conference with R. Moore re: overage and underage issue; re: who is authorized to bring breach of fiduciary duty actions for 401(k) plan; and re: IRS determination letter filing for 401(k) plan.	0.90	225.00	BET
Mar-25-11	Telephone conference with R. Moore re: \$48,000 missing from plan (includes \$5,000 overpaid benefits); possible VCP application; and Form 5500/audit filings.	1.50	375.00	BET
TOTAL FEES		3.20	\$800.00	

DISBURSEMENTS:

TOTAL DISBURSEMENTS	\$0.00
Total Fees & Disbursements	\$800.00
Previous Balance	\$300.00
Previous Payments	\$0.00

Posted
AS
4-8-11

PLEASE PAY	\$1,100.00
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR SOMMET GROUP 401K PLAN
FOR THE PERIOD 3/01/11 THROUGH 4/30/11

Receivership Management, Inc.

MAR 2011 FEES	3,275.50	
APR 2011 FEES	<u>963.50</u>	4,239.00
RMI EXPENSES	<u>665.91</u>	<u>665.91</u>
TOTAL FEES		<u><u>\$4,904.91</u></u>

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

Invoice for Professional Services

SOMMET GROUP LLC 401K PLAN

March 2011

Date	Service Provider	Description of Services	Hours	Rate	Total
3/7/2011	Billy B. Spaulding	INSPECT RESPONSE FROM S FIELDS ON SOMMET GROUP 2009 AND 2010 CONTRIBUTIONS. PREPARE QUESTIONS TO FIELDS ON CERTAIN AMOUNTS ADDED TO ORIGINAL WORKSHEET. ANALYSIS OF RESPONSE OF WILLIAMSON CO CONVENTION TO JHR RECONCILIATION PROJECT. PREPARE RECONCILIATION REPORT ON WILLIAMSON CO CONVENTION.	3	\$110.00	\$330.00
3/9/2011	Billy B. Spaulding	WORK ON ANALYZING RESPONSE RECEIVED FROM BRAND CENTRIK AND CHERRY HEART TO JHC CONTRIBUTION VERIFICATION. PREPARE DETAIL DATABASE FOR EACH EMPLOYER AND REPORT OF FINDINGS.	4	\$110.00	\$440.00
3/10/2011	Billy B. Spaulding	WORK ON ANALYZING RESPONSE RECEIVED FROM EMG, IT EXPRESS AND SOMMET GROUP TO JHC CONTRIBUTION VERIFICATION. PREPARE DETAIL DATABASE FOR EACH EMPLOYER AND REPORT OF FINDINGS.	4	\$110.00	\$440.00
3/11/2011	Billy B. Spaulding	ADDITIONAL ANALYSIS AND DOCUMENTATION OF 6 ENTITIES RELATED TO SOMMET GROUP. PREPARE SCHEDULES SUPPORTING ANALYSIS AND DISTRIBUTE.	4	\$110.00	\$440.00
3/11/2011	Robert E. Moore, Jr.	UPDATE FROM B.SPAULDING ON QUANTIFICATION OF MISSING MONEY PROJECT 2;	0.2	\$130.00	\$26.00
3/14/2011	Billy B. Spaulding	ANALYSIS OF JHC-EMPLOYER OVER-SHORT AMOUNT BY EMPLOYEE. PREPARE SCHEDULE DOCUMENTING RESULTS AND DISTRIBUTE.	1.5	\$110.00	\$165.00
3/14/2011	Robert E. Moore, Jr.	MEET WITH B.SPAULDING RE: QUANTIFICATION OF MISSING MONEY, ADDITIONAL DETAILS 25; UPDATE J.BRYANT .10; CALL WITH B.TUDOR RE: OVERAGES AND SHORTAGES PER PARTICIPANT ISSUES 1.0	1.35	\$130.00	\$175.50

Thursday, May 19, 2011

SOMMET GROUP LLC 401K PLAN

March 2011

Date	Name	Description	Hours	Rate	Total
3/15/2011	Robert E. Moore, Jr.	CALL WITH B:TUDOR RE: OVERAGES AND SHORTAGES AND EMPLOYER PARTICIPANT CONTRIBUTIONS REVIEW 1.0; UPDATE J.BRYANT AND B.SPAULDING RE: SAME .10; PARTICIPANT CALL .2	1.3	\$130.00	\$169.00
3/17/2011	Billy B. Spaulding	DOCUMENT QUESTIONS FOR DISCUSSIONS RELATED TO JHC-EMPLOYER DIFFERENCE IN CONTRIBUTION DATA. PREPARE PDF FILES OF CONTRIBUTION ANALYSIS FOR BRANDCENTRIK, CHERRY HEART, EMG, IT EXPRESS, SOMMET GROUP AND SOMMET INS & RISK MGMT. PREPARE SCHEDULE OF JHC-EMPLOYER DIFFERENCE IN CONTRIBUTIONS AND INCLUDE 02-10-11 ACCOUNT BALANCE FOR EACH EMPLOYEE.	3	\$110.00	\$330.00
3/17/2011	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: ACCOUNTING FOR OVERAGES AND SHORTAGES WITHIN PARTICIPANT AND EMPLOYER GROUPS .4; PREPARE THIRD REPORT 1.0	1.4	\$130.00	\$182.00
3/18/2011	Robert E. Moore, Jr.	REVIEW SHORTAGE ANALYSIS WITH B.SPAULDING .2; WORK ON SHORTAGE MEMO .3	0.5	\$130.00	\$65.00
3/21/2011	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM S.FORTON RE: TUDOR BILLING .10; REVISE REPORT FOR SHORTAGE EXHIBIT .3	0.4	\$130.00	\$52.00
3/21/2011	Sarah D. Forton	WORK ON FEE FILING	1	\$45.00	\$45.00
3/25/2011	Robert E. Moore, Jr.	CALL WITH B:TUDOR RE: PLAN FAILURES, TERMINATION ISSUES .7; REVISE AND ISSUE TERMINATIONS RECOMMENDATION MEMO AND SHORTAGE ANALYSIS 2.5	3.2	\$130.00	\$416.00

Total **\$3,275.50**

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

Invoice for Professional Services

SOMMET GROUP LLC 401K PLAN

April 2011

Date	Service Provider	Description of Service	Hours	Rate	Total
4/4/2011	Billy B. Spaulding	DISCUSSION ON HANDLING OF SOMMET ENTITIES SHORTAGE.	0.1	\$110.00	\$11.00
4/4/2011	Robert E. Moore, Jr.	MEETING WITH J.BRYANT, B.SPAULDING, AND S.FORTON RE: TERMINATION RECOMMENDATION, NEED FOR DOL CONFERENCE CALL .10	0.1	\$130.00	\$13.00
4/4/2011	Sarah D. Forton	DISCUSSION WITH ROB MOORE, JEANNE BRYANT AND BILLY SPAULDING RE: STATUS OF MISSING FUNDS	0.1	\$45.00	\$4.50
4/8/2011	Robert E. Moore, Jr.	REVIEW EMAIL FROM U.S. RESORTS RE: RECENT INFORMATION REQUEST FROM KC EBSADOL OFFICE, FORWARD SAME FOR FURTHER INFORMATION TO I COLON ATL EBSADOL ; REVISE AND FINALIZE TERMINATION RECOMMENDATION MEMORANDUM 1.0	1	\$130.00	\$130.00
4/12/2011	Robert E. Moore, Jr.	DISCUSS WITH J.BRYANT TERMINATION MEMORANDUM .10	0.1	\$130.00	\$13.00
4/14/2011	Billy B. Spaulding	PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 03-31-11. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 03-31-11. ANALYZE RELATION OF MM FUNDING ACCOUNT BALANCE AND CLAIM BENEFITS PAYABLE.	0.5	\$110.00	\$55.00
4/19/2011	Robert E. Moore, Jr.	REVISE TERMINATION MEMORANDUM .2; REVIEW AND RESPOND TO EMAIL FROM J.BRYANT RE: TERMINATION MEMO .2	0.4	\$130.00	\$52.00
4/20/2011	Robert E. Moore, Jr.	DRAFT DOL UPDATE MEMO .4	0.4	\$130.00	\$52.00
4/22/2011	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM B.RICKBORN RE:TERMINATION MEMO .10	0.1	\$130.00	\$13.00
4/25/2011	Robert E. Moore, Jr.	CONFIRM DATE FOR CONF.CALL WITH DOL .10	0.1	\$130.00	\$13.00

Thursday, May 19, 2011

SOMMET GROUP LLC 401K PLAN

April 2011

Date	Name	Description	Hours	Rate	Total
4/26/2011	Robert E. Moore, Jr.	CONFERENCE CALL WITH DOL RE: TERMINATION AND ISSUES PRESENTED .75; DISCUSSION WITH J.BRYANT RE: CONTACT WITH S.CROCKER AND AFFECTED EMPLOYERS .2; CALL FROM ATTORNEY FALLS RE: THIRD PARTY ACTIONS MEETING, ALERT J.BRYANT AND B.SPAULDING OF SAME .2; EMAIL TO E. JOHNSON RE: MAIL PICK UP .10	1.25	\$130.00	\$162.50
4/27/2011	Robert E. Moore, Jr.	MEETING WITH S.CROCKER AND E. JOHNSON RE: SOMMET 401K, TERMINATION AND RECEIVED MAIL 1.2	1.2	\$130.00	\$156.00
4/28/2011	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: UPDATE ON MEETING AND PROCEEDING TO SET UP EMPLOYERS CONFERENCE CALL .2; DRAFT EMPLOYERS CONFERENCE CALL NOTICE AND REPORT, REVIEW SCHEDULING OF SAME WITH J.BRYANT 1.0	1.2	\$130.00	\$156.00
4/29/2011	Robert E. Moore, Jr.	MEETING WITH N.FALLS RE: ASSET CASE .5	0.5	\$130.00	\$65.00
4/29/2011	Sarah D. Forton	MAIL OUT CONFERENCE CALL LTR TO EMPLOYERS	1.5	\$45.00	\$67.50

Total

\$963.50

RMI EXPENSE RECOVERABLE SOMMET 401 K
3/1/11 Through 4/30/11

Category Description	3/1/11- 3/31/11	4/1/11- 4/30/11	OVERALL TOTAL
5300 EXPENSES			
5690-RMI OH EXPENSE	-353.65	-121.55	-475.20
6060-RENT	-70.61	-70.61	-141.22
6205-COPIES	-20.00	-9.60	-29.60
6210-POSTAGE	-6.97	-7.92	-14.89
6222-TELEPHONE LONG DISTANCE	-5.00	0.00	-5.00
TOTAL 5300 EXPENSES	-456.23	-209.68	-665.91
OVERALL TOTAL	-456.23	-209.68	-665.91