Matthew T. Christensen ANGSTMAN JOHNSON 3649 Lakeharbor Lane Boise, Idaho 83703

Telephone: (208) 384-8588 Facsimile: (208) 853-0117 Christensen ISB: 7213

Attorney for the Independent Fiduciary, Jeanne Bryant

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

THOMAS E. PEREZ, 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

JUNE 2018 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 June 1, 2018 – June 30, 2018.

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** is a report noting the collections and payments made from the account for previously approved fees and cost through June 2018. 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 June involved dealing with issues concerning the MG Trust litigation in addition to normal Plan activity.

ASSET RECOVERY EFFORTS

As previously reported, the IF hired contingency counsel for asset recovery legal services, and has received payment from ASPire for any amounts due for previously approved fees and costs concerning the PCB investment from those members holding such accounts. All 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.

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 June 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 recovered amounts actually expended for

maintaining the course). The IF 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. Out of the approximately \$1.2 million proceeds from the sale of the golf course, (after the payment for property taxes of \$325,000 to RSPT) Mr. Fletcher originally sought \$847,000.00, with no residual amounts payable to RSPT. The IF argued Mr. Fletcher was due \$675,000, under the amended agreement with the residual amount to be paid to RSPT. Through the court-supervised mediation, Fletcher received \$760,000.00 plus reimbursement of \$35,000.00 for property taxes he paid (a total of \$795,000.00), and RSPT received \$88,176.47 plus reimbursement of \$325,000.00 for property taxes and maintenance it had paid.

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 Idaho federal court ordered the case be transferred to the District of Colorado (where MG Trust is headquartered). The IF has now hired local counsel in Colorado to assist with the litigation with MG Trust, and has provided a \$2,500.00 retainer to that local counsel. Additionally, the IF's contingency counsel continues to manage and be actively involved in the MG Trust litigation. MG Trust renewed a Motion to Dismiss in the Colorado court, and all briefing is complete for that Motion. The IF currently is waiting for determination by the Colorado court either setting oral argument on the Motion, or issuing a decision on the Motion.

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.

- 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. Three employers have submitted their annual independent business valuation reports as of the date of this report.
- 3. Directed Investments by Members. The IF has determined not to amend the Plan Document to allow participants to direct individual investments and to maintain the current Plan structure. Investment changes can be made by contacting the IF's office who, once receiving appropriate documentation, will issue instructions to ASPire.
- 4. Hardship Applications. The IF has received 16 hardship applications from participants. 14 hardship applications have been granted and 14 have been paid. Two remain pending for completed distribution forms and additional information; one was never completed by the participant; the other remains pending due to the fact the account has no liquid balance. The IF believes that, given the strict limitations on hardship distributions, no significant harm to the RSPT plans will occur if hardship applications are allowed to be processed. The IF has established procedures for handling hardship distribution applications and required minimum distributions, and after consultation with the DOL believes the previous Orders issued by the Court allow the IF to process hardship distribution applications without any other Orders being

required. The IF has adopted an amendment to the plan in order to assist members with this process and has sent out Notice of this amendment to the members.

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 June 1-June 30, 2018.

Total expenses, as listed on **Collective Exhibit 3** include \$1,292.00 in IF fees, \$122.50 in legal fees, \$595.00 in accounting fees, \$7,192.10 in contract labor and \$1,296.87 in expenses

(which include ERISA bond payment and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of June 1- June 30, 2018. 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. All expenses and fees are separated between those costs necessary for administration and those costs necessary for asset recovery, and will be paid as noted in this Report.

In the absence of any objection, total reimbursement for \$1,292.00 in IF fees, \$122.50 in legal fees, \$595.00 in accounting fees, \$7,192.10 in contract labor and \$1,296.87 in expenses for administration and litigation will be paid from the Plan's expense reserve for June 1- June 30, 2018 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	\$1,292.00
2.	Berry & Tudor	\$25.00
3.	Angstman Johnson	\$97.50
4.	Billy Spaulding, Accounting Consultant	\$595.00
5.	Receivership Management Inc.	\$8,488.97
	\$7,192.10/ Contract labor	
	\$1,296.87/ Other expenses	

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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 16th day of August, 2018.

/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 16th day of August, 2018, 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

Robert Furst

Marc@dol.gov

Furst.Robert@dol.gov

mtc@angstman.com

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

I further certify that on the 16th day of August, 2018, I served a copy of the foregoing notice on the following individuals or entities via US Mail, postage prepaid.

Matthew D. Hutcheson 14620-023
33 Pinnacle Court FCI Lompoc
Donnelly, ID 83615 Federal Correctional Institution
3600 Guard Road

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: August 16, 2018

/s/ Matt Christensen
Matthew T. Christensen

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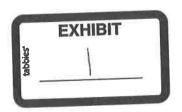
7/12/2018 3:37 PM

RSPT TRUSTEE FEES RECEIVED 6-1-18 / 6-30-18 (RECEIVED \$677,871.69 FROM INCEPTION THRU 6-30-18)

EXHIBIT 1 PAGE 1

ARCODE	Date	Account	Amount
RSPT04201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT59201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT40201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT33201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT12201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT75201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT47201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT48201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT50201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT26201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT73201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT45201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT15201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT07201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT16201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT33201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT23201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT02201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT55201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT09201805	2175:RECVD/RSPT1	210	\$ 210.00
RSPT09201806	2175:RECVD/RSPT1	210	\$ 210.00
RSPT59201805	2175:RECVD/RSPT1	210	\$ 210.00

\$ 4,620.00



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	12	\$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 6/1/2018 THRU 6/30/2018

TOTAL MAY FEES		<u>\$10,498.47</u>
Billy Spaulding - Accounting Consultant	595.00	\$595.00
Berry & Tudor JUNE 2018 FEES - PEREZ VS. HUTCHESON	\$25.00	\$25.00
Angstman Johnson	\$97.50	\$97.50
Receivership Management, Inc. JUNE 2018 FEES - ADMIN RMI EXPENSES - JUNE 2018 - ADMIN	\$7,192.10 \$1,296.87	\$8,488.97
June 2018 FEES	\$1,292.00	\$1,292.00



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

Invoice for Professional Services

RETIREM	ENT SECURITY PLA	N & TRUST - ADMIN			June 2018
6/1/2018	Jeanne Barnes Bryant	EMAILS RE ASPIRE CALL, EMAIL TO AND FROM COUNSEL RE EMAIL RE SCHEDULED MEETING, EMAIL FROM DOL, DISCUSSION WITH ROB MOORE RE SAME, UPDATE RE EXHIBITS	0.5	\$170.00	\$85.00
6/4/2018	Jeanne Barnes Bryant	EMAIL FROM ROB MOORE RE RESPONSE ON DOL QUESTIONS, EMAIL FROM JACQUI LAWSON RE SAME, QUESTION RE APRIL REPORT, EMAIL FROM COUNSEL RE FILING	0.5	\$170.00	\$85.00
6/5/2018	Jeanne Barnes Bryant	EMAIL FROM ROB MOORE RE RESPONSE, EMAIL RE 210 QUESTION, EMAIL RE LOCAL COUNSEL, CHANGES RE SAME	0.5	\$170.00	\$85.00
6/6/2018	Jeanne Barnes Bryant	EMAIL TO DOL RE REPORT, QUESTION RE COURT LETTER	0.2	\$170.00	\$34.00
6/8/2018	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INVOICES FOR ANGSTMAN, EMAIL FROM COUNSEL RE STATEMENT FOR CONFERENCE, DISCUSSION WITH ROB MOORE RE SAME, EMAIL TO BILLY SPAULDING RE 5500 FILINGS	0.5	\$170.00	\$85.00
6/11/2018	Jeanne Barnes Bryant	EMAIL RE CALLS, EMAIL FROM BILLY SPAULDING RE COSTS AND 5500 PREPARATION, DISCUSSION WITH ROB MOORE RE CONFERENCE	0.5	\$170.00	\$85.00
6/12/2018	Jeanne Barnes Bryant	QUESTION RE 5500 INVOICES AND ACCOUNTING QUESTION, DISCUSSION WITH ROB MOORE RE CONFERENCE QUESTIONS	0.3	\$170.00	\$51.00
6/13/2018	Jeanne Barnes Bryant	EMAIL FROM ROB MOORE RE MG TRUST, EMAIL RE MEETING, QUESTION RE PRIOR REPORT	0.5	\$170.00	\$85.00
6/14/2018	Jeanne Barnes Bryant	CALLS RE CONFERENCE, DISCUSSION WITH COUNSEL AND ROB MOORE RE SAME, QUESTION RE INVOICES AND PRIOR REPORTS, EMAIL TO DOL RE APRIL REPORT, QUESTIONS RE STATUS	1	\$170.00	\$170.00

RETIREM	ENT SECURITY PLA	N & TRUST - ADMIN			June 2018
6/15/2018	Jeanne Barnes Bryant	EMAILS FROM COUNSEL RE SETTLEMENT AND QUESTIONS, RESPONSE RE SAME, EMAIL TO AND FROM DOL RE REPORT, EMAIL TO JERE COWAN RE MAY REPORT, QUESTION RE EXHIBITS, UPDATE FROM ROB MOORE, EMAIL FROM DOL, EMAIL TO COUNSEL, EMAIL RE WEBSITE	1	\$170.00	\$170.00
6/18/2018	Jeanne Barnes Bryant	EMAIL RE INFORMATION FOR APRIL REPORT FOR WEBSITE, EMPLOYER GROUPS, EMAIL RE REQUESTS, DISCUSSION WITH ROB MOORE RE SAME	0.5	\$170.00	\$85.00
6/19/2018	Jeanne Barnes Bryant	EMAIL FROM MEMBERS, EMAIL RE INFORMATION FOR GROUP	0.2	\$170.00	\$34.00
6/20/2018	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE QUESTIONS FROM COUNSEL, QUESTIONS FROM MEMBERS, ISSUE RE TAX RETURN TO ACCOUNTS	0.5	\$170.00	\$85.00
6/21/2018	Jeanne Barnes Bryant	EMAIL RE MAY REPORT, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE QUESTIONS FROM COUNSEL AND ALLOCATIONS BACK TO THE PLAN	0.5	\$170.00	\$85.00
6/29/2018	Jeanne Barnes Bryant	CALL WITH ROB MOORE, EMAIL FROM COUNSEL	0.4	\$170.00	\$68.00
Total					\$1,292.00

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

Invoice for Professional Services

RETIREM	ENT SECURITY PLA	N & TRUST - ADMIN			June 2018
6/1/2018	Jere P. Cowan	RECEIPT RETURNED STATEMENTS	0.1	\$61.00	\$6.10
6/1/2018	Jere P. Cowan	RECEIPT PLAN ADMIN FEES; POST AND UPDATE ACCOUNT RECORDS; PREPARE MATERIALS FOR REGIONS; TRAVEL TO REGIONS UPDATING ACCOUNT RE: SAME	0.6	\$79.00	\$47.40
6/1/2018	Robert E. Moore, Jr.	RESEARCH AND RESPOND TO RE: EARLY WITHDRAWAL 2.0; WORK ON WITHDRAWAL AND PARTICIPANT RESEARCH ON SAME .8; CALL WITH A.MILLWARD RE: PCB REPORTING 1.0	3.8	\$160.00	\$608.00
6/2/2018	Jacqui D. Lawson	MEETING WITH ROB; REQUEST FROM ROB & JEANNE FOR FINANCIAL SHEETS FROM INCEPTION; ANALYZE ALL FINANCIALS; RECONCILE ACCOUNTS; INSPECTED ASSETS & LIABILITIES ACCOUNTS FOR DOCUMENTATION.	7	\$79.00	\$553.00
6/2/2018	Robert E. Moore, Jr.	COMPLETE WORK ON EARLY WITHDRAWAL FORMS, BLACKOUT NOTICES, ACCOUNT RESEARCH EMAILS TO A.MILLWARD AND J.STEFAN 2.0; ACCOUNTING REVIEW OF FUNDS AND FEES WITH J.LAWSON 2.0; PREPARE EMAIL TO DOL RE: SAME 1.0; UPDATE APRIL ACTIVITY REPORT .10	5.1	\$160.00	\$816.00
6/3/2018	Jacqui D. Lawson	REDO WORKSHEET REQUESTED BY R. MOORE	1	\$79.00	\$79.00
6/3/2018	Robert E. Moore, Jr.	AUDIT AND REVIEW WORK OF EARLY WITHDRAWAL PLANS 2.1	2.1	\$160.00	\$336.00
6/4/2018	Jacqui D. Lawson	GO THROUGH 210 DEPOSITS FOR \$500 TERM FEES; CODED INCORRECTLY; MEETING W/ JEANNE BRYANT & R. MOORE TO DISCUSS LETTER REQUESTING TOTAL;	2	\$79.00	\$158.00
6/4/2018	Jere P. Cowan	ASSIST R. MOORE WITH FINALIZING NOTICES RE: I WITHDRAWAL; PREPARE PACKAGES FOR SAME; TRAVEL TO POST OFFICE FOR CERTIFIED MAILING OF SAME	0.8	\$61.00	\$48.80
Vednesday,	July 25, 2018				Page 1 of 4

RETIREM	ENT SECURITY PLA	AN & TRUST - ADMIN			June 2018
6/4/2018	Jere P. Cowan	EMAIL FROM R. MOORE AND J. BRYANT RE: REPORT UPDATES; REVISE SAME	0.2	\$61.00	\$12.20
6/4/2018	Jere P. Cowan	EMAIL FROM J. BRYANT RE: EXPENSE RESEARCH NEEDED; RESEARCH EXPENSE HISTORY RE: SAME; CONFERENCE WITH J. BRYANT RE: SAME	0.4	\$79.00	\$31.60
6/4/2018	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: EMAIL REPORT TO DOL RE: FUNDS .3; REVISE DOCUMENT PER DISCUSSION .4; REVIEW AND AUDIT PLANS WHO HAVE PARTICIPATED IN EARLIER WITHDRAWAL AND FORWARD SAME TO J.LAWSON 1.5	2.2	\$160.00	\$352.00
6/5/2018	Jere P. Cowan	EMAIL FROM RE: STATUS OF ACCOUNT; RESEARCH PAYMENTS FOR SAME; CONFERENCE WITH J. BRYANT RE: SAME; EMAIL TO J. LAWSON RE: 210 REPORT NEEDED AND TO J. BRYANT RE: UPDATE	0.4	\$79.00	\$31.60
6/5/2018	Jere P. Cowan	REVISIONS TO FINANCIALS FOR STATUS REPORT AND UPDATING SAME; CONFERENCE WITH AND EMAIL WITH J. BRYANT SENDING SAME	0.4	\$79.00	\$31.60
6/5/2018	Lauren B. Garcia	POST FEE AND EXPENSE ACCRUALS	0.1	\$79.00	\$7.90
6/5/2018	Robert E. Moore, Jr.	FINALIZE AND FORWARD RESPONSE TO M SARATA RE: FUNDS AND FEE INQUIRY .10 $$	0.1	\$160.00	\$16.00
6/6/2018	Jacqui D. Lawson	CREATE REPORT FOR RSPT47 REQUESTED BY J. COWAN; BEGIN	1	\$79.00	\$79.00
		ANALYZING RMI FEE PAYMENTS			
5/6/2018	Jere P. Cowan	RECEIPT MANY ADMIN FEE PAYMENTS; UPDATE ACCOUNT RECORDS POSTING SAME; PREPARE MATERIALS FOR REGIONS; TRAVEL TO REGIONS UPDATING ACCOUNT; EMAILS WITH J. LAWSON RE: PLAN PAYMENTS FOR PARTICIPANT; RESEARCH PAYMENT HISTORY RE: SAME	1	\$79.00	\$79.00
6/7/2018	Jacqui D. Lawson	ANALYZE FEES RECEIVED BY RMI FOR TY2016	1	\$79.00	\$79.00
6/8/2018	Jere P. Cowan	EMAIL FROM PARTICIPANT RE: ADMIN FEE BALANCE; RESEARCH SAME; EMAILS WITH J.LAWSON RE: CONYE ACCOUNT BALANCE; REVIEW REPORT FROM LAWSON; EMAIL TO CONYE RE: BALANCE MATERIALS	0.3	\$79.00	\$23.70
6/8/2018	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: INVOICE ISSUES, REQUEST INFORMATION FROM M.CHRISTENSEN .25	0.25	\$160.00	\$40.00

Wednesday, July 25, 2018

CE I IKENI.	ENT SECURITY PLA	N & TRUST - ADMIN			June 20
6/13/2018	Jere P. Cowan	RECEIPT OF ADMIN FEE PAYMENTS; POST AND UPDATE FINANCIAL ACCOUNT RE: SAME; PREPARE MATERIALS FOR REGIONS; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT RE: SAME	0.6	\$79.00	\$47.40
5/13/2018	Jere P. Cowan	DRAFT STATUS REPORT FOR J BRYANT EDITS AND PREPARE INITIAL FINANCIAL EXHIBITS FOR SAME	0.6	\$79.00	\$47.40
5/13/2018	Robert E. Moore, Jr.	TRAVEL TO BOISE IDAHO 6.7	6.7	\$160.00	\$1,072.00
5/14/2018	Jere P. Cowan	RECEIPT AND PROCESS EXPENSE CHARGE	0.1	\$79.00	\$7.90
6/14/2018	Jere P. Cowan	RESEARCH OUTSTANDING EXPENSES AND CONSULTING FEES; CONFERENCES WITH J. BRYANT RE: RECONCILIATION OF SAME	0.7	\$79.00	\$55.30
5/14/2018	Robert E. Moore, Jr.	MEETING WITH MATT CHRISTENSEN PRIOR TO MEDIATION 1.0; MEDIATION 5.0 $$	6	\$160.00	\$960.00
5/15/2018	Jere P. Cowan	EMAILS FROM J. BRYANT AND R MOORE RE: REVISIONS TO STATUS REPORT AND FINANCIALS; UPDATES TO SAME; CONFERENCE RE: SAME	0.4	\$79.00	\$31.60
5/15/2018	Jere P. Cowan	CONFERENCE WITH AND RESEARCH RE: FLETCHER TAX FEES AND SUMMARIES E: SAME	0.6	\$79.00	\$47.40
5/15/2018	Robert E. Moore, Jr.	RETURN TRAVEL TO NASHVILLE 6.8	6.8	\$160.00	\$1,088.00
5/18/2018	Jere P. Cowan	CONFERENCE WITH J. BRYANT RE: FLETCHER FEES AND RESEARCH RE: DETAILS OF SAME; EMAILS RE: SAME	0.5	\$79.00	\$39.50
5/18/2018	Robert E. Moore, Jr.	RESPOND TO J.BRYANT EMAIL RE: UPDATE TO EMPLOYERS .10	0.1	\$160.00	\$16.00
5/19/2018	Jere P. Cowan	EMAIL FROM J. BRYANT; NOTICE EMAIL TO PARTICIPANTS	0.2	\$61.00	\$12.20
5/20/2018	Jere P. Cowan	CONFERENCE WITH R. MOORE RE: WITHDRAWAL AND MATERIALS RE: SAME	0.2	\$65.00	\$13.00
5/20/2018	Robert E. Moore, Jr.	PREPARE DETAIL ON EARLY WITHDRAWAL TO B.GEIST WITH FORMS .7; RESPOND TO PARTICIPANT EMAIL INQUIRY .10; UPDATE FROM J.COWAN RE:	1	\$160.00	\$160.00
5/21/2018	Jere P. Cowan	CONFERENCE WITH J. BRYANT RE: EXPENSE COSTS RESEARCH NEEDED; RESEARCH EXPENSES; FORWARD TO J. BRYANT	0.2	\$79.00	\$15.80
5/21/2018	Lauren B. Garcia	POST FEE AND EXP ACCRUALS	0.1	\$79.00	\$7.90

RETIREM	ENT SECURITY PLA	N & TRUST - ADMIN			June 2018
6/22/2018	Jere P. Cowan	RECEIPT PLAN ADMIN FEES; POST AND UPDATE ACCOUNT RECORDS; PREPARE MATERIALS FOR REGIONS; TRAVEL TO REGIONS UPDATING ACCOUNT RE: SAME	0.6	\$79.00	\$47.40
6/22/2018	Robert E. Moore, Jr.	CALL FROM J.LAWSON RE: ACCOUNTING QUESTIONS .25	0.25	\$160.00	\$40.00
6/26/2018	Jere P. Cowan	RECEIPT ADMIN FEE PAYMENTS; UPDATE FINANCIAL RECORDS RE: SAME; PREPARE MATERIALS FOR REGIONS; TRAVEL TO REGIONS UPDATING FINANCIAL ACCOUNT RE: SAME	0.6	\$79.00	\$47.40
Total					\$7,192.10

ANGSTMAN JOHNSON

Page: 1

ANGSTMAN JOHNSON

3649 N. Lakeharbor Lane Boise, ID 83703

billing@angstman.com

TAX ID 52-2300434

Receiver Management, Inc. Jeanne Bryant 1101 Kermit Drive, Suite 735 Nashville, TN 37217 July 13, 2018 Statement No. 73367

For Professional Services Rendered Through June 30, 2018

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

Professional Services

Hours Rate Amount

6/21/2018

MTC Review and update monthly report.

0.3000 325.00 97

97.50

Sub-total Professional Services:

97.50

Rate Summary

Matthew T. Christensen 0.3000 hours at \$ 33

325.00 /hr

Total hours:

0.3000

97,50

Statement Summary

Current Fees and Expenses:

Previous Balance Due:

97.50 880.00

276 PY

Payments Since Last Billing:

0.00

Required Retainer Per Engagement Letter:

0.00

PLEASE PAY THIS AMOUNT

977.50

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

July 2, 2018

c/o Receivership Management, Inc. 1101 Kermit Drive Suite 735 Nashville, TN 37217-5100

Client #: 857

RE: Retirement Security Plan & Trust – General Administration

Invoice #: 21081

DATE

DESCRIPTION

HOURS AMOUNT

Jun-01-18

Telephone conference with R. Moore re: The Lord

0.10

25.00 BET

Provides, Inc. bankruptcy and payment of PCB

shortfall by former owner.

TOTAL FEES:

0.10

\$25.00

TOTAL DISBURSEMENTS:

\$0.00

TOTAL FEES & DISBURSEMENTS:

Previous Balance

Previous Payments

\$437.51

\$0.00

PLEASE PAY:

\$462.51

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

cc: Rob Moore via email

Case 1:12-cv-00236-EJL Document 151 Filed 08/16/18 Page 20 of 31

7/3/	/2018 11:2	7 AM	BILLY SPAULDING INVOICE FOR JUNE 2018 RSPT PLAN		PAG	E 1
DATE	INITIALS	COMPANY	DESCRIPTION	TIME	RATE	CHARGE
6/1/18	BBS	RSPT1	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL ON DATABASE REPORTING OF PCB INVESTMENT WRITE OFF AND SUBSEQUEST RECOVERIES.	1.00	120.00	120.00
6/18/18	BBS	RSPT1	DOWNLOAD TY 2017 PLAN STATEMENT REPORT AND CENSUS DATABASE. VERIFY CORRECT REPORTING OF PCB BALANCES. VERIFY AND RECONCILE ADDITIONAL BALANCES WITH PREVIOUS DOWNLOADS. DOWNLOAD CONTRIBUTION AND BENEFIT DOCUMENTATION TO BE USED IN RESPONSE TO AUDIT QUESTIONS.	4.00	120.00	480.00
6/21/18	BBS	RSPT1	DISCUSSION WITH J BRYANT AND R MOORE ON ACCOUNTING FOR RECOVERY OF PCB FUNDS, PAYMENT TO EMPLOYERS FROM RECOVERED FUNDS, AND PROCEDURE FOR DEPOSIT AND ACCOUNTING FOR RECOVERED FUNDS AND SUBSEQUEST PAYOUT.	1.00	120.00	120.00

 $\frac{6.00}{\text{overcharge}} = \frac{720.00}{-12500}$ $\frac{6.00}{\text{overcharge}} = -12500$ $\frac{6.00}{\text{overcharge}} = \frac{720.00}{-12500}$ $\frac{6.00}{\text{overcharge}} = \frac{720.00}{-12500}$ $\frac{6.00}{\text{overcharge}} = \frac{720.00}{-12500}$

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2								1
3	TRAVEL TO:		Boise Idah	0				1
5	COMPANY TO CH	IABOE	RSPT1					
6	JCONIFAINT TO CF	IARGE	RSPII					
7	DATES IN TRAVE	L STATUS	6-13-2018	to 6-15-2018				
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Itinerary: Boise 1:12-cv-00236-EJL Document 151 Filed 08/16/18 Page 22 of 31 Page 1 of 5



Hello, Robert ➤ My Lists 13 My Trips Support ➤ Español 简体中文
Home Bundle and Save Hotels Cars Flights Cruises Things to Do Vacation Rentals Deals
Rewards Mobile Collections

Boise

Before you go

- E-ticket: This page can be used as an E-ticket. Before travelling, print a copy of your itinerary and take it with you!
- Your itinerary consists of two one-way fares which are subject to their own rules and restrictions. If
 one of your flights is changed or cancelled, it will not automatically change the other flight. You may
 incur a penalty fee for each flight for additional itinerary changes.
- Remember to bring your itinerary and government-issued photo ID for airport check-in and security.

Contact the airline to confirm:

- · Specific seat assignments
- · Special meals
- · Frequent flyer point awards
- · Special assistance requests

Flight Overview

We hope you had a great trip. Thank you for choosing Expedia for your travel reservations,

Travel dates

Jun 13, 2018

Itinerary

7356335839887

Confirmation

LYPQIH (United)

Itinerary: Boise Ticket# 0167151315514 (Robert E Moore Jr) Need a ride between your home and BNA? Schedule your Uber ... Need a ride between your hotel and DEN? Get ground transportation Departure Wed, Jun 13 United 5356 Denver (DEN) Nashville (BNA) 10:38am 8:35am **ECONOMY** Cabin: Economy / Coach (W) Show more ¥ 3h 3m duration **Total Duration** 3h 3m Flight Overview We hope you had a great trip. Thank you for choosing Expedia for your travel reservations. **Travel dates** Jun 15, 2018

Case 1:12-cv-00236-EJL Document 151 Filed 08/16/18 Page 23 of 3 page 2 of 5

Itinerary # 7356335839887

Confirmation

WKCFUF (American Airlines) Ticket# 0017151316006 (Robert E Moore Jr) Return Fri, Jun 15 American Airlines 2534 Dallas (DFW) Boise (BOI) This flight departs from BOI, not DEN 11:24am 7:18am MAIN CABIN Cabin: Economy / Coach (G) Show more ¥ 3h 6m duration O 1h 21m stop Dallas (DFW) American Airlines 1009 Nashville (BNA) Dallas (DFW) 2:37pm 12:45pm MAIN CABIN Cabin: Economy / Coach (S) Show more ¥ 1h 52m duration **Total Duration** 6h 19m Back to top Traveler(s) Robert E Moore Jr Frequent flyer and special assistance requests should be confirmed directly with the airline.

Itinerary: Boise 1:12-cv-00236-EJL Document 151 Filed 08/16/18 Page 24 of 31 Page 3 of 5

Case 1:12-cv-00236-EJ Itinerary: Boise	L Document 151	Filed 08/16/18	Page 25 of 31 Page 4 of 5
Price Summary			Back to top
Flight 1: BNA to DEN			
Traveler 1: Adult > Flight 2: BOI to BNA	\$277.8	30	
Traveler 1: Adult ¥ Expedia Booking Fee	\$360.3 \$5.5		
Total	\$643.6	55	
View receipt All prices are quoted in USD.			
Additional Information			Back to top
Flight 1: BNA to DEN			
Additional Fees The airline may charge additional fees	for checked baggage	or other optional se	ervices.
Airline rules + restrictions We understand that sometimes plans charges such fees in accordance with its			
Tickets are nonrefundable, nontransfe	rable and name char	nges are not allow	ved.
Please read the complete penalty rules for	or changes and cancel	lations 🗗 applicable	e to this fare.
Please read important information regard	ing airline liability limit	ations . ₽.	
Flight 2: BOI to BNA			
This price includes a nonrefundable book			

The airline may charge additional fees **p** for checked baggage or other optional services.

Additional Fees

Case 1:12-cv-00236-EJL Document 151 Filed 08/16/18 Page 26 of 31 Page 5 of 5

Airline rules + restrictions

We understand that sometimes plans change. We do not charge a cancel or change fee. When the airline charges such fees in accordance with its own policies, the cost will be passed on to you.

Tickets are nonrefundable, nontransferable and name changes are not allowed.

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Please read important information regarding airline liability limitations .

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Your past booking

Hotels.com confirmation number: 8148764775862

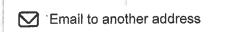


Red Lion Hotel Boise Downtowner

1800 Fairview Ave Boise, ID 83702 United States

+12083447691

Confirmation n	umber	8148764775862
Check in	Wednes	sday, June 13, 2018
Check out	Fr	iday, June 15, 2018
Your stay		2 nights, 1 room
Total amount		\$262.40



Room details

Your room

Robert Moore

Premium Room, 1 King Bed

1 adult

Non-smoking

King Bed

Includes



Free WiFi

P Free parking **Cancellation policy**

Non-refundable reservation

If you change or cancel this reservation, you won't be refunded any of the payment.

Payment details

Total amount

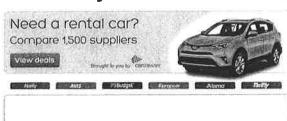
\$262.40

Payment method

Visa 445640XXXXXX2583

Robert Moore 37115, United States

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Robert Moore 749 howse ave Madison TN 37115

US

Date Folio# 06/15/18

Room

264815 369

Cashier

1261

Page

1 of 1

0.00

Membership

Arrival

06/13/18

Departure

06/15/18

Nights Guest Folio 2

Red Lion Hotel Boise Downtowner

Date	Description		Charges	Credits
06/13/18	Accommodation		116.10	
06/13/18	Room Tax		6.97	
06/13/18	Auditorium Dist Tax		5.81	
06/13/18	Travel and Convention Tax		2.32	
06/14/18	Character's Lounge Food	Room# 369 : CHECK# 7837	15.25	
06/14/18	Character's Lounge Liquor	Room# 369 : CHECK# 7837	14.14	
06/14/18	Charge Tips - Due	Room# 369 : CHECK# 7837	7.00	
06/14/18	State Sales Tax	Room# 369 : CHECK# 7837	1.77	
06/14/18	Accommodation		116.10	
06/14/18	Room Tax		6.97	
06/14/18	Auditorium Dist Tax		5.81	
06/14/18	Travel and Convention Tax		2.32	
06/15/18	VISA	XXXXXXXXXXXXX2583 XX/XX		300,56
-		Total	300.56	300.56

Signature:

Thank you for your stay! Toll Free 1-800-RED-LION/800-733-5466 | www.redlion.com/boisedowntowner

Balance Due







RMI EXP RECOVERALBE RSPT 6/1/18 Through 6/30/18

Category Description	6/1/18- 6/30/18	OVERALL TOTAL
5150 FEES LEGAL		
5400-LEGAL FEES	-122.50	-122.50
TOTAL 5150 FEES LEGAL	-122.50	-122.50
5150 FEES OTHER		
5697-OTHER CONTRACT LABOR	-595.00	-595.00
TOTAL 5150 FEES OTHER	-595.00	-595.00
5300 EXPENSE		
6205-COPIES	-31.80	-31.80
6210-POSTAGE	-63.05	-63.05
6215-COURIER & OVERNIGHT	-71.67	-71.67
6350-TRAVEL EXPENSE	-00.00	-00.00 -1,061.55
TOTAL 5300 EXPENSE	-1,296.87	-1,296.87
OVERALL TOTAL	-2,014.37	-2,014.37