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*Attorneys for Gil A. Miller, Receiver for
Management Solutions, Inc., and related entities
and for the assets of Wendell A. Jacobson and
Allen R. Jacobson*

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MANAGEMENT SOLUTIONS, INC., a
Texas corporation; WENDELL JACOBSON;
and ALLEN R. JACOBSEN,

Defendants.

**JANUARY 2015 FEE REQUEST OF
RECEIVER**

Civil Action No. 2:11cv01165

Judge Bruce S. Jenkins

Gil A. Miller, (the “Receiver”) for Defendants Management Solutions, Inc. (“MSI”), Wendell A. Jacobson, Allen R. Jacobson, and related entities, by and through counsel, submits this January 2015 Fee Request of Receiver (the “Fee Request”) in compliance with Section 3(a) of the Order Granting Receiver’s Motion for An Order Establishing Monthly Fee and Expense Reimbursement Procedures (ECF No. 1986) (the “Fee Order”). The Receiver notes as follows:

1. This Fee Request is for the period January 1, 2015 through January 31, 2015 (the “Fee Request Period”).

2. A detailed statement of services rendered and expenses incurred by the Receiver during the Fee Request Period, including a listing of the time expended and the costs incurred during the Application Period, is attached as Exhibit A (the “Invoice”).

3. The Invoice was served on the Securities and Exchange Commission (“SEC”) which has approved the Invoice for payment.

4. Simultaneous with this filing, the Receiver is serving a copy of this Fee Request on all third parties who have requested notice of the Invoice (if any), pursuant to Section 3(a) of the Fee Order.

5. The Invoice contains the following hours, fees and expenses:

Hours	Fees	80% of Fees	20% of Fees (withheld)	Expenses	Fee Request Amount
37.80	\$11,907.00	\$9,525.60	\$2,381.40	\$12.74	\$9,538.34

6. If there is no objection to the Invoice within ten (10) calendar days of the date of this filing, the Receiver intends to make payment of 80% of the Receiver’s fees and 100% of his expenses as referred to above as the Fee Request Amount.

7. If any objection is duly filed and served, the Receiver intends to respond to that objection according to the procedure outlined in the Fee Order.

8. The Receiver intends to file a fee application seeking this Court’s approval of his fees and expenses and dealing with any duly filed objections at the end of this calendar quarter.

Dated this 12th day of February, 2015.

HOLLAND & HART LLP

/s/ Nathan Archibald _____

David K. Broadbent

Doyle S. Byers

Nathan Archibald

*Attorneys for Gil A. Miller, Receiver
for Management Solutions, Inc., Wendell
A. Jacobson and Allen R. Jacobson*

CERTIFICATE OF SERVICE

I hereby certify that on the 12th day of February, 2015, I caused to be electronically filed the foregoing with the Court by CM/ECF and the Court will send electronic notification to all counsel. I also certify that I caused the foregoing to be served via first-class mail, postage prepaid on the following:

Greg B. Bailey
P. O. Box 298
Fountain Green, UT 84632
Telephone: (435) 262-7683
Pro Se

/s/ Nathan Archibald _____

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INDEX OF EXHIBITS

A: Invoice

Exhibit A

Rocky Mountain **RMA** ADVISORY

215 South State Street
Suite 550
Salt Lake City, UT 84111
801.428.1600

Gil Miller, Receiver
Rocky Mountain Advisory
215 S. State Street, Ste 550
Salt Lake City, UT 84111

February 10, 2015
Invoice # 11872

Billing for: 01/01/15 to 01/31/15

RE: Securities & Exchange Commission vs. Management Solutions, Inc.

Previous balance	\$20,349.00
2/4/2015 Payment - Thank You. Check No. 307	(\$10,987.20)
<hr/>	
Total payments and adjustments	(\$10,987.20)

Professional Services Summary

Name	Hours	Rate	
Gil A. Miller	37.80	315.00	\$11,907.00

Professional Services Detail

Date	Init.	Description	Hours	
<u>Asset Disposition</u>				
01/05/15	GAM	Prepare for and meet with R. Olson to discuss auction of non-multi-family real property (1.1). Discuss personal property at non-multi-family real estate with staff and set up non-multi-family real estate call with counsel (.3).	1.40	\$441.00
01/06/15	GAM	Respond to broker emails.	0.20	\$63.00
01/07/15	GAM	Call with counsel regarding all non-multi-family property status and decision to prepare auction motion (.8). Meet with Phil Cook to discuss property appraisals (.5).	1.30	\$409.50
01/09/15	GAM	Review, question, and approve property offers with brokers.	0.30	\$94.50
01/12/15	GAM	Work on issues relating to Toscana and Stonebridge closings.	0.40	\$126.00
01/13/15	GAM	Review and approve various offers on real property.	0.20	\$63.00

Rocky Mountain Advisory, LLC

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Gil Miller, Receiver

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
01/14/15	GAM	Respond to various broker emails regarding real property liquidations.	0.20	\$63.00
01/15/15	GAM	Discussions with broker regarding offers on Allred Farm and Hawaii property.	0.20	\$63.00
01/16/15	GAM	Respond to broker regarding new offers on real property (.2). Review and respond to counsel regarding real property offers (.2).	0.40	\$126.00
01/19/15	GAM	Review correspondence from brokers regarding offers on real property.	0.20	\$63.00
01/20/15	GAM	Consider offers on Las Colinas and Lehi properties and discuss with brokers and counsel (.3). Respond to other real property offers to broker (.2).	0.50	\$157.50
01/21/15	GAM	Respond to numerous broker inquiries regarding real property offers.	0.30	\$94.50
01/22/15	GAM	Respond to broker inquiry regarding Discovery Point offer (.2). Respond to Providence Estate governmental inquiry (.1).	0.30	\$94.50
01/23/15	GAM	Respond to emails from brokers regarding real property offers (.2). Respond to offer REPCs and addendums (.2).	0.40	\$126.00
01/26/15	GAM	Respond to counsel regarding Cala Seniors offer (.2). Execute Northstar agreement (.1).	0.30	\$94.50
01/29/15	GAM	Call with counsel regarding Cortland closings and investor relations (.3). Call with counsel regarding real property offers (.3).	0.60	\$189.00
01/30/15	GAM	Attend sale hearing for 210 W. Center (.4). Discuss multi-family and other real property sales and tax consequences with staff (.5). Call with counsel and prospective Allred Farm buyer regarding receivership rules (.5). Deal with earnest money refund issue (.1).	1.50	\$472.50
SUBTOTAL:			[8.70	\$2,740.50]
<u>Case Administration</u>				
01/05/15	GAM	Call with counsel regarding Toscana agreement and Plan status.	0.30	\$94.50
01/06/15	GAM	Review and approve payables (.1). Respond to various emails from counsel regarding settlements, motions filed today, and incoming wire notifications (.3).	0.40	\$126.00
01/07/15	GAM	Travel to State Attorney General's office in Murray to discuss MSI background with federal agencies.	2.50	\$787.50
01/09/15	GAM	Review week's electronic pleadings (.4). Attend Deloitte fee hearing (1.6).	2.00	\$630.00
01/13/15	GAM	Review and approve RMA December invoice and forward to SEC.	1.10	\$346.50
01/20/15	GAM	Review and sign payables (.2). Review monthly property reports (.2).	0.40	\$126.00

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<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
01/27/15	GAM	Review and respond to numerous emails from investors, brokers, and counsel regarding real property offers, Plan of Distribution, and claims analysis (.7). Review and comment on status report (.4).	1.10	\$346.50
01/28/15	GAM	Review and approve P. Cook motion to employ (.1). Respond to investor and broker emails and review E. Bishop data requests (.4).	0.50	\$157.50
01/29/15	GAM	Review electronic pleadings.	0.20	\$63.00
01/30/15	GAM	Discussion with staff regarding updates to website and property tax payments for remaining multi-family properties.	0.50	\$157.50
SUBTOTAL:			[9.00	\$2,835.00]
<u>Claims Administration</u>				
01/06/15	GAM	Meet with staff to discuss feeder fund claims of Houston Heights (.2). Review MSI vendor claims worksheet and respond to staff (.1).	0.30	\$94.50
01/08/15	GAM	Respond to numerous investor and counsel correspondence.	0.60	\$189.00
01/09/15	GAM	Respond to counsel correspondence regarding investors request for data and meeting.	0.20	\$63.00
01/12/15	GAM	Discussion with counsel regarding McDermott claim validation.	0.20	\$63.00
01/26/15	GAM	Call with investor Scott Carson regarding his email to investors and delay for Plan (.9). Respond to investor email traffic (.2).	1.10	\$346.50
01/27/15	GAM	Call with investor Scott Carson regarding Plan and timetable.	0.90	\$283.50
01/28/15	GAM	Call with investor M. Anderson (.4). Prepare for and meet with J. Davis regarding claims of estate (2.5).	2.90	\$913.50
SUBTOTAL:			[6.20	\$1,953.00]
<u>Clawback Litigation</u>				
01/13/15	GAM	Call with counsel regarding E. Bishop agreement and correspondence with Bishop regarding same.	0.20	\$63.00
SUBTOTAL:			[0.20	\$63.00]
<u>Evan Jacobson/Wood Entities</u>				
01/12/15	GAM	Review and edit various versions of E. Jacobson responses to interrogatories.	1.40	\$441.00
SUBTOTAL:			[1.40	\$441.00]

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Gil Miller, Receiver

February 10, 2015

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
<u>Liquidation & Distribution Pln</u>				
01/05/15	GAM	Meet with staff to discuss status of claims analysis and potential modifications to plan of distribution.	1.00	\$315.00
01/06/15	GAM	Meet with counsel to discuss Plan changes and informational exhibits.	2.00	\$630.00
01/07/15	GAM	Discuss Plan changes and presentation with staff (.4). Meet with Scott Smith and his counsel to discuss his claim and Plan of Distribution (1.3).	1.70	\$535.50
01/08/15	GAM	Begin work on Plan exhibit regarding individual investor claims (.9). Meet with SEC to discuss Plan draft (1.5).	2.40	\$756.00
01/28/15	GAM	Call with counsel regarding distribution plan and call/correspondence with investors.	0.30	\$94.50
01/29/15	GAM	Call with counsel regarding Plan issues.	0.50	\$157.50
SUBTOTAL:			[7.90	\$2,488.50]
<u>Litigation Consulting</u>				
01/06/15	GAM	Review and execute UTEX Tolling agreement and respond to counsel (.2). Review Holbrook agreement changes (.1).	0.30	\$94.50
01/08/15	GAM	Meet with counsel to discuss Olympus Capital lawsuit.	0.70	\$220.50
01/09/15	GAM	Olympus Capital litigation follow-up with counsel.	0.10	\$31.50
01/13/15	GAM	Review demand letter from Preferred Income Partners.	0.10	\$31.50
01/15/15	GAM	Discuss revisions to expert declaration of D. Bateman.	0.30	\$94.50
01/27/15	GAM	Review and sign Holbrook agreement; send to counsel.	0.20	\$63.00
01/29/15	GAM	Review and respond to counsel regarding litigation settlement issues and strategy for S. Hill matter.	0.20	\$63.00
SUBTOTAL:			[1.90	\$598.50]
<u>Multi-family Housing Sale</u>				
01/13/15	GAM	Call with secured lender of Smokey Trails, Valley View, and Seneca Place.	0.20	\$63.00
01/14/15	GAM	Call with counsel regarding Cortland closing on three L. Wardley properties and follow-up email regarding bank fees for Retreat at Stonebridge (.2). Call with L. Wardley regarding sale closings of Valley View, Seneca, and Smoky Trails (.2).	0.40	\$126.00
SUBTOTAL:			[0.60	\$189.00]

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<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
<u>Tax Issues</u>				
01/26/15	GAM	Call with Ohio property tax attorney regarding appeals in Ohio.	0.30	\$94.50
01/29/15	GAM	Respond to staff regarding QSF tax issues.	0.20	\$63.00
SUBTOTAL:			[0.50	\$157.50]
<u>Toscana</u>				
01/14/15	GAM	Review Toscana payoff; email to staff and Bishop regarding same.	0.20	\$63.00
01/15/15	GAM	Review Toscana payoff and further correspondence with Eric Bishop.	0.10	\$31.50
01/21/15	GAM	Work on Toscana agreement issues with counsel and E. Bishop.	0.30	\$94.50
01/26/15	GAM	Review and comment on final versions of Toscana/Bishop agreement and meet with E. Bishop to sign agreement.	0.80	\$252.00
SUBTOTAL:			[1.40	\$441.00]
Total for professional services rendered			37.80	\$11,907.00
<u>Expenses</u>				
<u>Date</u>	<u>Init.</u>	<u>Description</u>		
<u>Mileage</u>				
01/07/15	GAM	Mileage to meeting		\$10.74
SUBTOTAL:			[\$10.74]
<u>Parking</u>				
01/30/15	GAM	Parking for hearing		\$2.00
SUBTOTAL:			[\$2.00]
Total expenses				\$12.74
Total new charges				\$11,919.74

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Balance due

\$21,281.54
