

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE – NASHVILLE DIVISION**

IN RE:

1POINT SOLUTIONS, LLC
BARRY R. STOKES

DEBTORS.

CASE NO. 06-05400-KL3-11
CASE NO. 06-05898-KL3-11
CHAPTER 11
JUDGE KEITH M. LUNDIN
ADMIN. CONSOLIDATED
UNDER CASE NO. 06-05400-KL3-11

**THE DEADLINE FOR FILING A TIMELY RESPONSE IS: 01/23/08
IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: 02/05/08, 9:00 A.M.
COURTROOM 2, U.S. BANKRUPTCY COURT, CUSTOMS HOUSE, 701 BROADWAY, NASHVILLE, TN**

**NOTICE OF SECOND MOTION OF IVINS, PHILLIPS & BARKER, ATTORNEY FOR THE TRUSTEE,
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

John C. McLemore, Trustee, has asked the Court for the following:

Permission of the Court to approve the attached Motion for Attorney's Fees and Expenses.

YOUR RIGHTS MAY BE AFFECTED. If you do not want the Court to grant the attached motion, or if you want the Court to consider your views on the motion, then on or before 01/23/08, you or your attorney must:

1. File with the Court your response or objection explaining your position. **PLEASE NOTE: THE BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF TENNESSEE REQUIRES ELECTRONIC FILING. ANY RESPONSE OR OBJECTION YOU WISH TO FILE MUST BE SUBMITTED ELECTRONICALLY. TO FILE ELECTRONICALLY, YOU OR YOUR ATTORNEY MUST GO TO THE COURT WEBSITE AND FOLLOW THE INSTRUCTIONS AT: <https://ecf.tnmb.uscourts.gov>.**

If you need assistance with Electronic Filing you may call the Bankruptcy Court at (615) 736-5584. You may also visit the Bankruptcy Court in person at: U.S. Bankruptcy Court, 701 Broadway, 1st Floor, Nashville, Tennessee (Monday – Friday, 8:00 a.m. – 4:00 p.m.).

2. **Your response must state that the deadline for filing responses is 01/23/08, the date of the scheduled hearing is 02/05/08 and the motion to which you are responding is *Second Motion of Ivins, Phillips & Barker, Attorney for the Trustee, for Allowance of Compensation and Reimbursement of Expenses.***
3. You must serve your response or objection by electronic service through the Electronic Filing system described above. You must also mail a copy of your response or objection to:

John C. McLemore, Trustee
P. O. Box 158249
Nashville, TN 37215-8249

United States Trustee
701 Broadway, Customs House Suite 318
Nashville, TN 37203

If a timely response is filed before the deadline stated above, the hearing will be held at the time and place indicated above. **THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE.** You may check whether a timely response has been filed by calling the Clerk's office at (615) 736-5584 or viewing the case on the Court's website at www.tnmb.uscourts.gov.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Dated this 3rd day of January, 2008.

Respectfully submitted,

/s/ John C. McLemore, Trustee

John C. McLemore, Trustee
Tn. Bar No. 3430
P.O. Box 158249
Nashville, TN 37215-8249
(615) 383-9495 (phone)
(615) 292-9848 (fax)
jmclmore@gmwpllc.com

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE - NASHVILLE DIVISION**

<p>IN RE:</p> <p>1POINT SOLUTIONS, LLC BARRY R. STOKES</p> <p>DEBTORS.</p>	<p>CASE NO. 06-05400-KL3-11 CASE NO. 06-05898-KL3-11 CHAPTER 11 JUDGE KEITH M. LUNDIN ADMIN. CONSOLIDATED UNDER CASE NO. 06-05400-KL3-11</p>
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**SECOND MOTION OF IVINS, PHILLIPPS & BARKER, ATTORNEY FOR THE TRUSTEE,
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Ivins, Phillips & Barker, Attorney for the Trustee, respectfully represents:

1. By application filed on January 22, 2007, and order entered on February 28, 2007, Applicant was appointed and employed as Attorney for the Trustee. A second application was filed on August 7, 2007 and order entered on August 30, 2007 continuing the employment of Ivins, Phillips & Barker.

2. All services for which compensation is requested herein were performed for, or on behalf of the Trustee and the estate, and were not performed on behalf of any committee, creditor, or any other person. Additionally, all expenses for which reimbursement is sought were incurred by Applicant for actual and necessary costs in rendering such service.

3. Applicant was engaged by the Trustee to provide expertise on ERISA issues. Applicant assisted with ERISA issues in preparation of the Trustee's complaint in McLemore v. Regions Bank et al., Adv. Proc. No. 307-0283A. Applicant also responded to inquires from the Trustee as to other issues under ERISA that were necessary, in the view of the Trustee, to the management of the Estate.

The Trustee has indicated that he is very pleased with the work done by Applicant and recommends the approval of the fee requested.

4. Attached are copies of all bills which include an itemization of time spent in this proceeding. A summary of the requested compensation follows:

Name	Hourly Rate	Total Hours	Fee Due	Expenses	Total
Jeffrey B. Cohen	\$650.00	24.50	\$15,925.00	\$0	\$15,925.00
William L. Sollee, Jr.	\$650.00	0.25	\$162.50	\$0	\$162.50
Jonathan Zimmerman	\$275.00	34.00	\$9,350.00	\$0	\$9,350.00
Alexander Clark	\$325.00	4.25	\$1,381.25	\$0	\$1,381.25
Tracy Chin	\$100.00	0.50	\$50.00	\$0	\$50.00
Expenses				\$280.83	\$280.83
Total:		63.50	\$26,868.75	\$280.83	\$27,149.58

5. Applicant submits this application as a detailed summary of the services performed, and would state that the services rendered were reasonable and necessary for the administration of this estate.

6. This is the Applicant's second fee application. No agreement or understanding exists between Applicant and any other person for sharing the compensation for services rendered in or in connection with this case.

7. The award of the interim fee will not prejudice the rights of any creditor of equal or higher priority.

WHEREFORE, Applicant prays for an order awarding Ivins, Phillips & Barker, Attorney for the Trustee, fees/compensation of \$26,868.75 and reimbursement of expenses in the amount of \$280.83 making a total of \$27,149.58 and for such other relief as may be necessary and appropriate.

Dated this 3rd day of January, 2007.

Respectfully submitted,

IVINS, PHILLIPS & BARKER

By: /s/ Jeffrey B. Cohen
Jeffrey B. Cohen
Suite 600
1700 Pennsylvania Ave., N.W.
Washington, DC 20006
(202) 393-7600 (phone)
(202) 393-7601 (fax)
JCohen@ipbtax.com

Attorneys for the Trustee

BY SIGNATURE BELOW, I John C. McLemore of Garfinkle, McLemore & Walker, PLLC, declare under penalty of perjury that I have reviewed the application with the attached bill(s) and exhibit(s) and that the information contained therein is true and correct to the best of my knowledge, information and belief.

/s/ John C. McLemore
John C. McLemore

JOHN C. MCLEMORE, TRUSTEE

**Legal Services Rendered during the Period
August 1, 2007 through August 31, 2007**

Date	Hours	Rate	Total	Attorney	Description
08/06/07	0.25	650	162.50	JC	Telephone conference with Trustee
08/09/07	1.75	650	1,137.50	JC	Review and comment on revised draft complaint
08/10/07	0.25	275	137.50	JZ	Discussion w/ JBC re: Complaint
08/10/07	0.25	650	162.50	JC	Conference w/ J. Zimmerman re comments on draft complaint and draft e mail to Walker
08/10/07	1.25	275	275.00	JZ	Reviewed latest draft of complaint
08/11/07	2.50	275	687.50	JZ	Created a revised draft of complaint
08/13/07	0.25	650	162.50	JC	Review e mail from J. Zimmerman re draft complaint; e mail to Trustee re same
08/21/07	0.25	275	137.50	JZ	Discussion w/JBC regarding proper administration of FSAs and HSAs
08/21/07	2.25	275	550.00	JZ	Researched proper administration of FSAs and HSAs and discussion w/ JBC re same
08/21/07	0.25	650	162.50	JC	Conference J. Zimmerman re e mail from Trustee
08/21/07	0.50	650	325.00	JC	Conference J. Zimmerman re research regarding H.S.A. and FSAs
08/21/07	0.25	650	162.50	JC	Review e mail from Trustee
08/23/07	1.50	275	412.50	JZ	Drafted e-mail regarding proper administration of FSAs and HSAs
subtotal	11.50		4475.00		
Disbursements					
08/10/07		273.99	LEXIS		
08/27/07		6.84	Telephone		
subtotal		\$280.83			
Subtotal Time and Matter			\$4,475.00		
Disbursements			280.83		
			\$4,755.83		

JOHN C. MCLEMORE, TRUSTEE

Legal Services Rendered during the Period
September 1, 2007 through October 31, 2007

Date	Hours	Rate	Total	Attorney	Description
09/04/07	0.25	650	162.50	JC	Draft reply to Trustee's e mail re DOL
09/14/07	0.25	650	162.50	JC	Review and edit memo to trustee re HSA/FSA offset issue
09/12/07	4.25	325	1,381.25	ANC	Researching whether, and to what extent, trustee can seek or require repayment of employer prefunded amounts to employee's health savings account
09/12/07	0.25	275	68.75	JZ	Discussion w/JBC, ANC re: FSA and HSA administration
09/12/07	0.25	275	68.75	JZ	Discussion w/John McLemore re: FSA and HSA administration
09/12/07	0.25	650	162.50	JC	Conference J. Zimmerman re HSA/FSA set-off issues
09/12/07	0.25	650	162.50	JC	Draft e mail to Trustee; review Trustee's e mail reply
09/17/07	0.25	650	162.50	JC	Conference J. Zimmerman re HSA/FSA set-off issues
09/17/07	0.25	650	162.50	JC	Edit memo to Trustee re HSA/FSA set-off issues
09/17/07	1.75	275	481.25	JZ	Draft e-mail re: proper FSA and HSA administration
09/17/07	0.25	275	68.75	JZ	Discussion w/JBC, ANC re FSA and HSA administration
10/17/07	0.50	650	325.00	JC	Telephone conference with trustee; Conf. J. Zimmerman re motions to dismiss
10/17/07	3.50	650	2,275.00	JC	Review and analyze MAC and Regions motions to dismiss
10/24/07	0.25	650	162.50	JC	Conference J. Zimmerman re motions to dismiss
10/24/07	1.00	275	275.00	JZ	Reviewed motions to dismiss brought by MACC and Regions
10/24/07	0.25	275	68.75	JZ	Discussion w/JBC re Motions to dismiss
10/29/07	2.00	650	1,300.00	JC	Prepare for and conference call with trustee
10/29/07	3.25	650	2,112.50	JC	Review and analyze motions to dismiss;
10/29/07	0.50	275	137.50	JZ	Discussion w/JBC re Motions to dismiss
10/29/07	1.00	275	275.00	JZ	Phone call w/JBC & GMW attorneys re Motions to dismiss
10/29/07	2.75	275	756.25	JZ	Reviewed motions to dismiss brought by MACC and Regions
subtotal	23.25		\$10,731.25		
Disbursements					
subtotal		\$0.00			
Subtotal Time and Matter			\$10,731.25		
Disbursements			0.00		
			\$10,731.25		

JOHN C. MCLEMORE, TRUSTEE

**Legal Services Rendered during the Period
November 1, 2007 through November 30, 2007**

Date	Hours	Rate	Total	Attorney	Description
11/02/07	0.50	650	325.00	JC	Review and reply to Trustee's e mail re DOL
11/06/07	0.25	650	162.50	JC	Review and reply to e mail from E. Walker
11/07/07	0.75	275	206.25	JZ	Discussion w/JBC re: possible offset of reciprocal claims
11/07/07	0.50	275	137.50	JZ	Drafted e-mail regarding offset issue
11/07/07	0.50	275	137.50	JZ	Phone call w/Ed Walker to discuss offset issue
11/07/07	0.75	650	487.50	JC	Conferences w/ J. Zimmerman re Walker e mail re cafeteria plans
11/07/07	0.25	650	162.50	JC	Edit e mail to E. Walker re set offs re cafeteria plans
subtotal	3.50		\$1,618.75		
Disbursements					
subtotal		\$0.00			
Subtotal Time and Matter					
			\$1,618.75		
Disbursements					
			0.00		
			\$1,618.75		

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**ORDER AWARDING COMPENSATION TO
IVINS, PHILLIPS & BARKER, ATTORNEY FOR THE TRUSTEE**

This matter is before the Court upon the application of Ivins, Phillips & Barker, Attorney for the Trustee, for allowance of compensation/fees and reimbursement of expenses. Notice of the application having been served, and no objections to the requested compensation/fees and reimbursement of expenses having been filed,

It is therefore **ORDERED** that Ivins, Phillips & Barker, Attorney for the Trustee, shall be and is hereby awarded compensation/fee of \$26,868.75 and reimbursement of expenses in the amount of \$280.83 for a total of \$27,149.58.

It is further **ORDERED** that the Trustee shall be and is hereby authorized to disburse said monies from the assets of the estate.

This Order was signed and entered electronically as indicated at the top of this page.

APPROVED FOR ENTRY:

/s/ John C. McLemore, Trustee
John C. McLemore, Trustee
Tn. Bar No. 3430
P.O. Box 158249
Nashville, TN 37215-8249
(615) 383-9495 (phone)
(615) 292-9848 (fax)
jmclmore@gmwpllc.com

Proposed

**IN THE UNITED STATES BANKRUPTCY COURT
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CERTIFICATE OF SERVICE

I hereby certify that on the date noted below, a true and correct copy of the foregoing listed below was mailed either electronically or by U.S. mail, postage prepaid in accordance with Second Order Establishing Notice Procedure entered December 18, 2007.

This 3rd day of January, 2008.

Respectfully submitted,

/s/ John C. McLemore, Trustee

John C. McLemore, Trustee

Tn. Bar No. 3430

P.O. Box 158249

Nashville, TN 37215-8249

(615) 383-9495 (phone)

(615) 292-9848 (fax)

jmclmore@gmwpllc.com

Attachments:

1. NOTICE OF SECOND MOTION OF IVINS, PHILLIPS & BARKER, ATTORNEY FOR THE TRUSTEE, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
2. SECOND MOTION OF IVINS, PHILLIPS & BARKER, ATTORNEY FOR THE TRUSTEE, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
3. PROPOSED ORDER AWARDING COMPENSATION TO IVINS, PHILLIPS & BARKER, ATTORNEY FOR THE TRUSTEE