

For allowance of Compensation and Reimbursement of Expenses and Reimbursement of John C. McLemore's Trustee's 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:

Garfinkle, McLemore & Walker, PLLC
2000 Richard Jones Road, Suite 250
Nashville, TN 37215

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

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.

This 10th day of April, 2008.

/s/ Robert M. Garfinkle
Robert M. Garfinkle, Tn. Bar No. 5354
Garfinkle, McLemore & Walker, PLLC
2000 Richard Jones Rd., Suite 250
Nashville, TN 37215-8249
Phone: (615) 383-9495
Fax: (615) 292-9848
bgarfinkle@gmwpllc.com

Attorney for Trustee

The Trustee employed the Applicant as counsel under a general retainer. No funds were advanced to the Applicant. The following are hourly billing rates for each member of the firm:

Member	Rate as of September 1, 2006	Year of License
Robert M. Garfinkle	\$300 per hour	1977
John C. McLemore	\$300 per hour	1974
Edwin M. Walker	\$300 per hour	1977

7. Attached hereto as Exhibit 1 is Applicant's invoice which details various projects which Applicant has worked on during the period covered by this fee application.

8. Counsel to the Trustee has provided a number of different kinds of services in this matter, which may be summarized as follows:

A. Administrative. Administrative work includes the management of the Trustee's day-to-day business. It includes motions such as appointments of auctioneers and other professionals, and transactions for the Trustee including gathering assets and turning over non-estate assets. Incorporated in this work is recovery of assets including real property, personal property, Japanese art and bank accounts. The Applicant is also supervising the reconciliation of books and records, and efforts to trace misappropriated money. The Applicant has dealt with clearing title to the 1Point office building in Dickson, repairing storm damage to the building, and preparing to sell it and move staff from the premises.

B. Financial Institutions Litigation. The Trustee filed adversary proceeding No. 3:07:00283 in the U.S. Bankruptcy Court against Regions Bank, as Successor in Interest by Merger to AmSouth Bank, and Mid-Atlantic Capital Corporation. The Trustee seeks to recover the losses suffered by 1Point's customers as a result of the defendants' duties, actions and failures to act. Mid-Atlantic caused withdrawal of the reference and the lawsuit is now in U.S. District Court. The Applicant has responded to the defendants' Motions to Dismiss, which are pending.

C. Collection of Amounts Due on FSA Accounts. The Debtor provided services in the FSA (Flexible Spending Account) business. In this business, funds were withheld from paychecks to employees by employers, and these funds were turned over to 1Point. 1Point then arranged for the funds to be disbursed for the benefit of employees for qualified expenses. 1Point disbursed money as it was called upon to do so, but did not collect all of the money it was due from employers. This project is directed at obtaining money due to 1Point from employers. As of the date of this fee application, more than \$835,000.00 has been collected on the FSA accounts.

9. A summary of the compensation requested for each person providing services on this case follows:

Name	Hourly Rate	Total Hours	Fee Due	Expenses	Total
Robert M. Garfinkle	\$300.00	92.75	\$27,825.00	\$ 259.08	\$28,084.08
John C. McLemore	\$300.00	.00	\$.00	\$.00	.00
Edwin M. Walker	\$300.00	107.50	\$32,250.00	\$ 403.76	\$32,653.76
John C. McLemore, Trustee				\$ 389.93	\$ 389.93
	Total:		\$60,075.00	\$1,052.77	\$61,127.77

The closing date of this case cannot be determined at this time. Attached hereto as Exhibit 2 is Form 1 – Individual Estate Property Record and Report for 1Point Solutions, LLC. Attached as Exhibit 3 is Form 2 – Cash Receipts and Disbursements Record for 1Point Solutions, LLC. Attached as Exhibit 4 is Form 1 – Individual Estate Property Record and Report for Barry R. Stokes. Attached as Exhibit 5 is Form 2 – Cash Receipts and Disbursements Record for Barry R. Stokes. As of April 10, 2008, \$1,449,914.55 was on deposit for 1Point Solutions, LLC; \$117,751.36 was on deposit for Barry R. Stokes.

10. 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.

11. This is the Applicant's fifth fee application.

WHEREFORE, Applicant prays for an order awarding Garfinkle, McLemore & Walker, PLLC, legal fees in the amount of \$60,075.00 and reimbursement of expenses in the amount of \$662.84, for total compensation and reimbursement of expenses in the amount of \$60,737.84. Further, Applicant prays for an order allowing the Trustee reimbursement of expenses in the amount of \$389.93. The total compensation and expense reimbursement for the Firm and Trustee combined is \$61,127.77.

Applicant prays for such other relief as may be necessary and appropriate.

DATED this 10th day of April, 2008.

Respectfully submitted,
/s/ Robert M. Garfinkle
Robert M. Garfinkle, Tn. Bar No. 5354
Garfinkle, McLemore & Walker, PLLC
2000 Richard Jones Rd., Suite 250
Nashville, TN 37215-8249
Phone: (615) 383-9495
Fax: (615) 292-9848
bgarfinkle@gmwpllc.com
Attorney for Trustee

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

/s/ Robert M. Garfinkle
Robert M. Garfinkle

PROPOSED

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

IN RE:)	
)	
1POINT SOLUTIONS, LLC)	Case No. 06-05400-KL3-11
BARRY R. STOKES)	Case No. 06-05898-KL3-11
)	Chapter 11
Debtors.)	Judge Keith M. Lundin
)	Administratively Consolidated
)	under Case No. 06-05400-KL3-11
)	

**ORDER AWARDING LEGAL FEES AND REIMBURSEMENT OF EXPENSES TO
GARFINKLE, McLEMORE & WALKER, PLLC, COUNSEL TO THE TRUSTEE AND
REIMBURSEMENT OF JOHN C. McLEMORE'S TRUSTEE EXPENSES**

This cause came on to be heard upon the motion and application of Garfinkle, McLemore & Walker, PLLC, counsel for John C. McLemore, Trustee, for allowance of legal fees, and expense reimbursement of the firm; and it appearing to the Court that notice of the application has been given, and that no objection has been filed, it is therefore

ORDERED, that Garfinkle, McLemore & Walker, PLLC, shall be allowed legal fees in the amount of \$60,075.00, reimbursement of expenses in the amount of \$662.84, and reimbursement of Trustee expenses in the amount of \$389.93, for a total of \$61,127.77 and that the Trustee may forthwith pay such amount.

It is so **ORDERED**.

**THIS ORDER WAS SIGNED AND ENTERED ELECTRONICALLY
AS INDICATED AT THE TOP OF THE FIRST PAGE.**

Prepared for Entry:

/s/ Robert M. Garfinkle

Robert M. Garfinkle, Tn. Bar No. 5354
Garfinkle, McLemore & Walker, PLLC
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Nashville, TN 37215-8249
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Attorney for Trustee

