

# EXHIBIT "4"

**United Savings Center, Inc. Receivership  
Fee Application**

Moss Adams, LLP prepared federal and state corporate income tax returns for years 2008 through the final 2011 short period. Moss Adams, LLP performed accounting for those years, reconciled fixed asset accounts and prepared the general ledgers. Moss Adams LLP assisted Receiver with tax analysis of various transactions.

Total Fees. - \$16,354.00

See attached billing detail.

## UNITED SAVINGS CENTER, INC. RECEIVERSHIP

Accounting services rendered for the months of September 2009 through September 2011 which included the following:

	Hours	
	Rob Cockburn	Lisa Anderson
<u>Week Ended September 26, 2009</u>		
Gather information from prior CPA, including 2007 tax returns.	0.8	
<u>Week Ended October 10, 2009</u>		
Work on gathering information for tax returns.	0.4	
<u>Week Ended October 24, 2009</u>		
Continue work on tax returns. Including categorizing reportable items.	2.4	
<u>Week Ended October 31, 2009</u>		
Work on 2008 tax returns.	1.6	
Meet with Rob Cockburn to discuss case. Prepare workpapers.		4.5
<u>Week Ended November 7, 2009</u>		
Work through classification questions on software additions and purchases of books.	2.4	
Continue work on workpapers and tax returns. Balance returns.		4.5
<u>Week Ended November 14, 2009</u>		
Work on tax returns. Review workpapers and 2008 returns.	4.6	
<u>Week Ended November 21, 2009</u>		
Reconciling and balancing fixed assets.	1.8	
Final review, sign and mail returns.	0.5	
<u>Week Ended January 23, 2010</u>		
Work on 2009 reportable activity and tax returns.	3.6	

	Hours	
	Rob Cockburn	Lisa Anderson
<u>Week Ended January 30, 2010</u>		
Prepare workpapers and summarization of Receiver income and expense activity.		3.5
<u>Week Ended February 6, 2010</u>		
Continue work on 2009 tax returns.	0.8	
Archive Form 2 and 1099 sent by Receiver.		0.2
<u>Week Ended February 13, 2010</u>		
Review all documents provided by Receiver related to basis in annuity. Prepare tax projection on annuity and IRA distribution. Complete tax analysis of retirement plan distributions and e-mails to Receiver.	5.9	
Preparation of 2009 workpapers, balance and reconcile accounts.		3.5
<u>Week Ended March 13, 2010</u>		
Workpaper preparation, addition of client activity to Trustee activity, analysis of overall cash to actual.		3.5
<u>Week Ended March 27, 2010</u>		
Tax return preparation for 2009. Proof return and workpapers.		4.0
<u>Week Ended February 5, 2011</u>		
Work on tax activity, including property sale and collection of credit card reserves. Work on balancing asset accounts from debtor records to Receivers accounts.	2.4	

	Hours	
	Rob Cockburn	Lisa Anderson
<u>Week Ended February 19, 2011</u>		
Record 2010 Receiver activity onto spreadsheet and make notes for Rob and Receiver.		3.1
<u>Week Ended February 26, 2011</u>		
Research Receiver's website for activity, download Stipulated Judgment and file. Phone call to Geoff Winkler at Receiver's office. Download, review and file Form 1, Closing Statement, and 1099-INT received from Geoff Winkler. E-mails and phone call to Rob Cockburn regarding status, credit card reserve income, re-dress, application of NOL workpaper and 2010 tax return preparation. Changes to workpapers and tax return.		4.0
<u>Week Ended March 5, 2011</u>		
Clear points on 2009 and 2010 returns, adjustments and trial balances per Rob Cockburn.		2.0
Detailed review of workpapers, 2009 and 2010 tax returns. Sign and transmit.	4.4	
<u>Estimated time to complete services</u>		
Record 2011 activity. Balance accounts and record asset dispositions. Prepare final 2011 corporate tax returns.		6.0
Review workpapers and tax returns. Revise as necessary. Finalize returns and transmit.	4.0	
Totals	35.6	38.8

Service Providers

Rob Cockburn	35.6	@	\$ 285 /hour	\$ 10,146.00
Lisa Anderson	38.8	@	160 /hour	<u>6,208.00</u>
				<u>\$ 16,354.00</u>