

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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IN RE: CASTLETON GROUP, INC.	)	No. 07-02896-5-RDD
	)	
IN RE: CASTLETON AFFILIATES, LLC	)	No. 07-02894-5-RDD
	)	
IN RE: CASTLETON ASSOCIATES, LLC	)	No. 07-02895-5-RDD
	)	(Jointly Administered)
	)	
Debtors	)	CHAPTER 7

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**THIRTY-FIRST REPORT AND FEE NOTICE OF COSTS AND EXPENSES OF  
THE SUCCESSOR TRUSTEE AND NAMED PLAN FIDUCIARY OF THE  
CASTLETON GROUP INC. 401(K) PLAN**

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Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Thirty-First Report and Fee Notice for fees and expenses for the period of June 1, 2011 to June 30, 2011.

**ACTIVITY REPORT**

As reported in the Thirtieth Report, on June 23, 2011, the IRS indicated it had no further comments but requested a third revised version be submitted in both draft and final forms. This third re-submission was made on July 1, 2011. As of the date of this Thirty-First Report, we have not received a response from the IRS. However, it is anticipated the IRS will respond with a letter containing certain compliance directives, which, if met, will preserve the tax qualification status and allow the Plan to proceed with orderly termination. Based on information from the IRS, it is still the Successor Trustee's understanding that the IRS will complete its review so that the plan will be allowed to proceed with its corrective transactions and final termination this year.

**ACCOUNTINGS REGARDING THE 401(K) PLAN**

As noted in the Order of October 2, 2008, before causing the Plan to pay compensation, fees or expenses, the Successor Trustee is to provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Court, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia, and to all of the Participating Employers in the Plan. The Successor Trustee submits 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 or 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 Plan and shall be paid by the Plan without further action or approval of the Court.

In an effort to reduce costs, copies of this Thirty-First Fee Notice and Report are being posted to RMI's website and post cards are being mailed to notify the 47 participating employers of the filing and its being available on the RMI website.

Attached hereto as **Exhibit 1** is a schedule of the hourly rates for the Successor Trustee and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Court's Order of October 2, 2008.

Attached hereto as **Collective Exhibit 2** are expense summaries for the period of June 1, 2011 to June 30, 2011.

Total expenses, as listed on Exhibit 2 include \$960.00 in Successor Trustee fees, \$3,243.94 in legal expenses and \$1,593.77 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.).

In anticipation of this filing, a draft of this Fee Notice and the invoices were shared with Mr. Chris Graebe, Counsel for certain Plan Participating Employers.

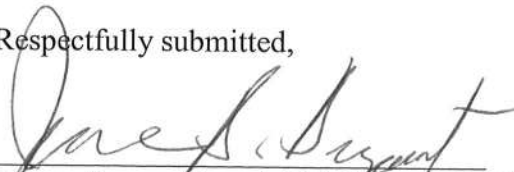
In the absence of any objection, reimbursement of \$960.00 in Successor Trustee fees, \$3,243.94 in legal expenses and \$1,593.77 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$960.00
2.	Berry & Tudor	\$3,243.94
3.	Receivership Management Inc.	\$1,593.77
	\$1,502.00/Contract labor	
	\$91.77/Other expenses	

Pursuant to the Court's October 2, 2008 Order, if no objection is filed with the Court within fifteen (15) days after the filing of the Fee Notice with the Court, the Successor Trustee will proceed to authorize payments due counsel and any other parties listed.

Dated Aug 2, 2011

Respectfully submitted,



Jeanne Barnes Bryant (TN License 5835)  
Successor 401(K) Plan Trustee and Named Plan  
Administrator

Castleton Group Inc. 401(K) Plan

783 Old Hickory Blvd., Ste 255

Brentwood, TN 37027

Telephone: 615-370-0051

Fax: 615-373-4336

**Certificate of Service**

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Thirty-First Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 2nd day of Aug, 2011 to the parties noted below**

Robert M. Lewis, Jr.  
Office of the Solicitor  
U.S. Dept. of Labor  
61 Forsyth St., SW, Rm. 7T10  
Atlanta, GA 30303  
Counsel to the U.S. Department of Labor

The Castleton Group, Inc.  
c/o Hugh Davis  
Poyner Spruill LLP  
P.O. Box 1801  
Raleigh, NC 27602-1801  
Counsel to Chapter 7 Trustee Richard Sparkman

Christopher T Graebe  
Graebe Hanna & Welborn, PLLC  
4350 Lassiter at North Hills, Ste 375  
Raleigh, NC 27609  
Counsel to Plan Participating Employers Dr. Lane & Associates, DDS,  
Revels Turf and Tractor, Family Medical Supply, Inc. and XS, Inc.

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Thirty-First Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. ([www.receivermgmt.com](http://www.receivermgmt.com)) and that notice of filing and posting has been mailed by U.S. Mail by the 2nd day of Aug, 2011 to the parties noted below**

1-800-Pack-Rat, LLC  
Attn: Don Platt  
6400 Goldsboro Rd Ste 300  
Bethesda, MD 20817

Albemarle Propane  
Attn: Alec Natt  
PO Box 1831  
Statesville, NC 28687-1831

Alternate Access, Inc.  
Attn: Adrienne Lumpkin  
5623 Duraleigh Rd, Suite 111  
Raleigh, NC 27612

Apex Veterinary Hospital Equine, P.A.  
Attn: Karin Prince & Dr. Richard Cochrane  
1600 E. Williams Street  
Apex, NC 27539

Ascom Wireless Solutions  
Attn: Nancy Duffy  
598 Airport Blvd, Suite 300  
Morrisville, NC 27560

Bes-Pak, Inc.  
Attn: Steve Whitt  
2306 Cedar Run Place  
Wilson, NC 27896

Carolina Safety Sports International, LLC  
Attn: Tammy Joyce  
124 Sunrise Center Drive  
Thomasville, NC 27360

Cenplex Building Services, Inc  
Attn: Dwight. Riley & Chelle Ritchey  
2400 Reliance Avenue  
Apex, NC 27539

DB Management Company  
Attn: Joseph & Diane Bastian  
5850 Fayetteville Road, #205  
Durham, NC 27713

Dogwood Veterinary Hospital & Pet Resort  
Attn: Dr. Linda Sands  
51 Vickers Rd  
Chapel Hill, NC 27517

ducdud, LLC  
Attn: Jodi Cheek  
116 N. West St, Ste 200  
Raleigh, NC 27603

The Executive Staffing Group  
Attn: Matt Savage  
324 South Academy St  
Cary, NC 27511

E & E Farm Equipment  
Attn: Cheryl Ellington  
70 John Deere Road  
Henderson, NC 27537

Family Medical Supply, Inc.  
Attn: Joey Tart  
1120 W. Broad Street  
Dunn, NC 28334

Fortner Insurance Agency, Inc  
Attn: William Shurley  
311 Oak Avenue, P.O. Box 39  
Spruce Pine, NC 28777

Furndex.com  
Attn: Jimmy Redmond  
604 Sunset Drive  
High Point, NC 27262

Galaxy Travel dba Prestige Travel of NC  
Attn: Aaron Spaulding  
5400 Glenwood Avenue, Suite 200  
Raleigh, NC 27612

Harnett Tractor Company, Inc  
Attn: David Lewis  
PO Box 1152  
Dunn, NC 28334

Cabinets by Horizon, LLC  
PO Box 466  
Garner, NC 27529

Indoor Storm, LLC  
2300 Westinghouse Blvd., Ste. 110  
Raleigh, NC 27604

Jamakin Cakes dba Edible Art  
Attn: Michelle Holcomb & Bobby Reynolds  
3801 Hillsborough Street, Suite 405  
Raleigh, NC 27607

Klein Decisions, LLC  
Attn: Robert Padgette & Sally Atwater  
PO Box 13628, 68 TW Alexander Dr  
RTP, NC 27709-3628

L&J Hardwood  
Attn: Joe Amundson  
3554 State Route 125  
Bethal, OH 45106

Materials Innovation Technologies, LLC  
Attn: Jim Stike & Bill Austin  
320 Rutledge Road  
Fletcher, NC 28732

MBA Software Technologies, Inc.  
Attn: Pete Meyer  
48 McKinney Road  
Etowah, NC 27607

McLamb's LP Gas & Supply Co., Inc  
3469 NC 242 South  
Benson, NC 27504

Media Research Planning & Placement, Inc.  
Attn: Sheila Ogle  
201 West Chatham St. Ste 202  
Cary, NC 27511

Mike Hensley  
3948 Browning Place, Suite 200  
Raleigh, NC 27609

MMI Associates Consulting, Inc.  
Attn: Patricia Briguglio  
223 E. Chatham St  
Cary, NC 27511

NorTex Communications, Inc. dba Response Point  
Attn: Brian Gossett  
111 Corning Rd, Suite 116  
Cary, NC 27518

Personnel Management Services dba Lane & Associates, D.D.S., P.A.  
Attn: Phillip Butts  
12450 Cleveland Rd Ste 203  
Garner, NC 27529

Revels Tractor Company, Inc.  
Attn: Turner Revels  
2217 N Main St  
Fuquay Varina, NC 27526

Stewart Physical Therapy Clinic, Inc.  
Attn: Eddie Stewart  
1713 Vaughn Rd  
Burlington, NC 27217

The Animal Hospital of Wilkes, P.A.  
Attn: John Stinson & Stephanie Stinson  
1609 Curtis Bridge Road  
Wilkesboro, NC 28697

Triangle Cable Splicing Co., Inc.  
Attn: Randal Roch  
200 Powell Dr., Ste 108  
Raleigh, NC 27606

Triangle Compounding Pharmacy  
Attn: Joe Cabaleiro  
550 New Waverly Place, Suite 110  
Cary, NC 27518

TriSure Corporation  
Attn: John Cramer  
4325 Lake Boone Trail #200  
Raleigh, NC 27607

US Armored, LLC  
Attn: Michael D. Field  
410 North Boylan Ave, Ste 83  
Cary, NC 27603



VectorCSP, LLC  
Frank Holman  
405 E Main St  
Elizabeth City, NC 27909

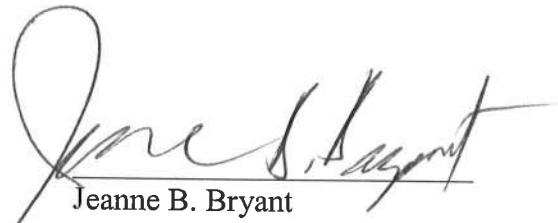
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

Vein Clinic of Charlotte  
10502 Park Road, Ste. 120  
Charlotte, NC 28210

Wake Forest Urgent Care  
2115-A South Main Street  
Wake Forest, NC 27587

Worldwide Express  
Attn: Brian Tribble  
116 N. West St, Ste 200  
Raleigh, NC 27603

XS, Inc  
Attn: Thad Armbruster  
1500 Perimeter Park Dr, Ste 300  
RTP, NC 27560



Jeanne B. Bryant

# Receivership Management, Inc.

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783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

## Fee Schedule for Castleton Project:

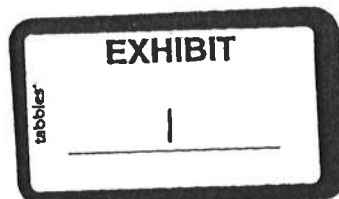
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

Overhead charges are allocated pro-rata based upon the number of hours billed to a receivership. Overhead charges are included in the hourly rates shown above. Overhead includes expenses of a general nature which cannot be charged to a specific receivership. Examples include depreciation on equipment, insurance, etc.

Rent is allocated to a project based on a physical presence (i.e. Files, records, and other documentation) at the RMI location and the time spent on that project. It is by its nature an estimate and is normally set at the beginning of each quarter and remains constant during that quarter. It is charged, based on the preceding description, in addition to the hourly rates shown above. The allocation is reviewed each month and if there is a material change in either the physical presence occupied or time spent on the project, the rent allocation is adjusted to reflect current conditions.

Office Expenses which can be specifically identified to a project (eg. telephone, postage, copies etc.) are charged to the project as incurred.

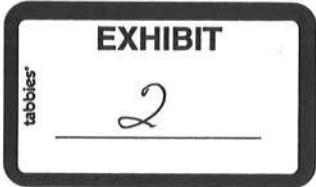
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 6/01/11 THROUGH 6/30/11

Jeanne Barnes Bryant

JUNE 2011 FEES	<u>960.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$960.00</u></u></b>



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**June 2011**

Date	Service Description	Hours	Rate	Total
6/1/2011	E-MAIL RE ACCOUNT, CALLS FROM MEMBERS, E-MAIL RE VCP, DISCUSSION WITH ROB MOORE RE SAME, DISCUSSION RE COURT FILING ON VCP	0.7	\$150.00	\$105.00
6/3/2011	E-MAIL TO CHRIS GRAEBE	0.1	\$150.00	\$15.00
6/6/2011	E-MAIL FROM ROB MOORE RE VCP, E-MAIL FROM BYM TUDOR RE SAME, E-MAIL TO ROB MOORE, CALL FROM BYM TUDOR, DISCUSSION WITH ROB MOORE	0.5	\$150.00	\$75.00
6/7/2011	QUESTION TO ROB MOORE RE VCP CHANGES	0.2	\$150.00	\$30.00
6/9/2011	REVIEW LETTER FROM IRS RE VCP, DISCUSSION WITH ROB MOORE RE SAME, QUESTIONS FOR CONFERENCE CALL	0.6	\$150.00	\$90.00
6/10/2011	PREPARATION FOR AND CONFERENCE CALL WITH IRS, ROB MOORE AND BYM TUDOR, DISCUSSION RE NEXT EMPLOYERS CALL	1	\$150.00	\$150.00
6/13/2011	E-MAILS FROM MAPES, TUDOR RE CALCULATIONS FOR IRS VCP DIRECTIONS	0.2	\$150.00	\$30.00
6/14/2011	E-MAIL FROM ROB MOORE AND TUDOR RE MAPES SUGGESTIONS	0.2	\$150.00	\$30.00
6/15/2011	E-MAIL FROM ROB MOORE AND TUDOR RE IRS REVISIONS	0.2	\$150.00	\$30.00
6/16/2011	E-MAIL FROM BYM TUDOR AND ROB MOORE RE FINAL CHANGES TO IRS LETTER	0.3	\$150.00	\$45.00
6/20/2011	CALLS FROM MEMBERS, E-MAIL RE FILING	0.2	\$150.00	\$30.00
6/21/2011	E-MAIL FROM TRANSAMERICA RE 5500, E-MAIL TO ROB MOORE AND BILLY SPAULDING RE SAME, REVIEW SAME, CALL FROM MEMBER RE TRANSAMERICA STATEMENT	0.6	\$150.00	\$90.00

**CASTLETON GROUP INC 401K PLAN****June 2011**

6/22/2011	Jeanne Barnes Bryant	REVIEW LETTER FROM FRIEND RE FINAL VCP CHANGES, QUESTION RE SAME	0.2	\$150.00	\$30.00	
6/27/2011	Jeanne Barnes Bryant	DISCUSSION RE ACCOUNT AND NEXT REPORT WITH SARAH FORTON, QUESTION TO ROB MOORE RE SAME, QUESTION RE TUDOR RESPONSE RE FRIEND LETTER	0.3	\$150.00	\$45.00	
6/28/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT, DISCUSSION WITH ROB MOORE RE LETTER WITH TUDOR	0.4	\$150.00	\$60.00	
6/29/2011	Jeanne Barnes Bryant	E-MAIL TO CHRIS GRAEBE RE REPORT, E-MAIL TO DOL RE REPORT, DISCUSSION WITH SARAH FORTON RE FILING, CALLS FROM MEMBERS RE STATUS	0.5	\$150.00	\$75.00	
6/30/2011	Jeanne Barnes Bryant	E-MAIL RE CHANGES ON LOAN INFORMATION	0.2	\$150.00	\$30.00	
<b>Total</b>					<b>\$960.00</b>	

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 6/01/11 THROUGH 6/30/11

Berry & Tudor

JUNE 2011 FEES	INV 17867	<u>3,243.94</u>	<u>3,243.94</u>
<b>TOTAL FEES</b>			<b><u><u>\$3,243.94</u></u></b>

# **BERRY & TUDOR, P.C.**

*A Professional Corporation*

5123 Virginia Way  
Suite B-23

Brentwood, Tennessee 37027-7598

RECEIVED  
JUL 15 2011

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

Ms. Jeanne Barnes Bryant  
c/o Receivership Management, Inc.  
783 Old Hickory Blvd., Suite 255  
Brentwood, TN 37027

July 1, 2011

Client #: 801

RE: The Castleton Group, Inc. 401(k) Plan

Invoice #: 17867

DATE	DESCRIPTION	HOURS	AMOUNT	
Jun-03-11	Email from R. Moore re: IRS penalty letter for 2007 Form 5500.	0.10	25.00	BET
Jun-04-11	Emails from and to R. Moore re: top heavy contribution error.	0.25	62.50	BET
Jun-06-11	Review Apex's and Klein Decisions' top heavy test result summaries for 2007 plan year; draft email to P. Friend (IRS) re: same; telephone conferences with R. Moore re: email to IRS.	0.75	187.50	BET
Jun-07-11	Telephone conference with R. Moore re: Apex/Klein issue.	0.20	50.00	BET
Jun-08-11	Finalize email to P. Friend (IRS) re: Apex/Klein issue.	0.30	75.00	BET
Jun-09-11	Email and fax from P. Friend re: VCP application comments; telephone conferences with R. Moore re: same; email to P. Friend to schedule conference call for June 10, 2011.	1.40	350.00	BET
Jun-10-11	Meet with R. Moore and J. Bryant; conference call with P. Friend re: VCP application issues; emails from P. Friend and R. Moore re: same and re: interest calculations; meet with R. Moore re: changes to list of outstanding plan loans.	1.50	375.00	BET

Jun-13-11	Emails from and to R. Mapes re: earnings calculations on corrective distributions; review Rev. Proc. 2008-50 re: same; email to R. Mapes re: same.	1.30	325.00	BET
Jun-14-11	Emails from and to R. Mapes and R. Moore re: earnings calculations; fax from P. Friend re: VCP application issues; review Rev. Proc. 2008-50 re: corrective contribution earnings calculations; revise VCP application to conform to last 2 letters from IRS and to agreements made in last conference call.	2.00	500.00	BET
Jun-15-11	Email from S. Forton re: corrective actions summary; email from R. Moore re: same; email to R. Moore re: P. Friend's June 14, 2011 fax and re: corrections to S. Forton's summary.	2.00	500.00	BET
Jun-16-11	Emails from and to R. Moore re: comments on draft letter to IRS; finalize letter to P. Friend re: earnings/loss allocations.	0.70	175.00	BET
Jun-17-11	Email to R. Moore re: fax to P. Friend. (NO CHARGE)	0.10	-0-	BET
Jun-27-11	Review faxes from P. Friend re: VCP application and from R. Moore re: Transamerica's delinquent loan inquiry letter (June 10, 2011); telephone conferences with R. Moore re: same.	0.25	62.50	BET
Jun-28-11	Prepare revised VCP application to reflect IRS's agreement re: earnings calculations and other items; telephone conference with R. Moore re: same and re: Transamerica's latest defaulted plan loan list; emails from and to R. Moore and J. Bryant re: revised VCP application; compare Transamerica's defaulted loan list with VCP application.	1.75	437.50	BET
Jun-30-11	Email to R. Moore re: Transamerica's defaulted loan report (June 10, 2011); review prior participant loan spreadsheets re: Philip Baldwin's loan.	0.40	100.00	BET
	TOTAL FEES	13.00	\$3,225.00	



**DISBURSEMENTS:**

Photocopies	14.50
Postage	0.44
Facsimiles	4.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$18.94</b>

**Total Fees & Disbursements**

\$3,243.94

*Postcard  
83  
7-11-11*

Previous Balance

\$3,793.96

Previous Payments

\$0.00

<b>PLEASE PAY</b>	<b>\$7,037.90</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 6/01/11 THROUGH 6/30/11

Receivership Management, Inc.

JUNE 2011 FEES	1,502.00	
RMI EXPENSES	<u>91.77</u>	<u>1,593.77</u>
		<u><u>\$1,593.77</u></u>

**TOTAL FEES**

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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**June 2011**

Date	Client	Description	Hours	Rate	Total
6/1/2011	Billy B. Spaulding	PREPARE AND DISTRIBUTE SCHEDULE OF ALL ACTIVITY IN CASTLETON MM ACCOUNT.	0.7	\$110.00	\$77.00
6/1/2011	Robert E. Moore, Jr.	REVIEW EMAIL RESPONSE BY P.FRIEND OF IRS RE: MY VOICEMAIL INQUIRY ON VCP STATUS, FORWARD SAME TO B.TUDOR AND J.BRYANT .10; DISCUSSION OF SAME WITH J.BRYANT RE: INITIATE PREPARATIONS FOR COURT FILING FOR LIFTING OF FREEZE .3	0.4	\$130.00	\$52.00
6/3/2011	Robert E. Moore, Jr.	REVIEW EMAIL FROM ADAMS AND MARTIN, CALL TO C.HODA RE: SAME .10; REVIEW IRS NOTICE, ISSUE EMAIL TO J.QUINN AT DOL RE: SAME .2; REVIEW INTENT LETTERS, REVIEW VCP ANTICIPATED CORRECTIONS ACTIONS, ADVISE B.TUDOR AND J.BRYANT RE: TOP HEAVY ISSUE 4.6	4.9	\$130.00	\$637.00
6/6/2011	Robert E. Moore, Jr.	CALL WITH J.BRYANT RE: VCP REVISIONS .10	0.1	\$130.00	\$13.00
6/7/2011	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: VCP REVISIONS .10	0.1	\$130.00	\$13.00
6/8/2011	Sarah D. Forton	NOTES RE: VCP FILING	2	\$45.00	\$90.00
6/9/2011	Robert E. Moore, Jr.	RECEIVED AND REVIEWED CORRESPONDENCE FROM P.FRIEND OF IRS RE: VCP PROPOSED CORRECTION PLANS ON FAILURES 1,2,3,4,7,8,12, AND 13 .25; MEETING WITH J.BRYANT .2; CALL WITH B.TUDOR RE: VCP LETTER AND PREPARATIONS FOR IRS CALL .5	0.95	\$130.00	\$123.50
6/10/2011	Robert E. Moore, Jr.	MEETING WITH B.TUDOR RE: VCP CALL .4; IRS CALL WITH B.TUDOR, J.BRYANT AND P.FRIEND RE: 6-9-2011 COMMENT LETTER ON AMENDED VCP FILING 1.5	1.9	\$130.00	\$247.00
6/16/2011	Robert E. Moore, Jr.	REVIEW AND RESPOND TO SEVERAL EMAILS FROM IRS, TRANSAMERICA AND B.TUDOR RE: VCP TRANSACTIONAL ISSUES 1.0	1	\$130.00	\$130.00

**CASTLETON GROUP INC 401K PLAN****June 2011**

6/23/2011	Robert E. Moore, Jr.	RECEIVED AND REVIEWED CORRESPONDENCE FROM P.FRIEND OF IRS RE: ADDITIONAL PLAN CORRECTIONS AND REQUEST FOR AMENDED VCP FILING, DISCUSSION OF SAME WITH J.BRYANT.2	0.2	\$130.00	\$26.00
6/28/2011	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
6/30/2011	Robert E. Moore, Jr.	REPORT FROM B.TUDOR RE: TRANSAMERICA LISTING OF DEFAULTED LOANS, UPDATED VCP DOCUMENT READY FOR SUBMISSION, RESPOND TO SAME .2	0.2	\$130.00	\$26.00
6/30/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
<b>Total</b>					<b>\$1,502.00</b>

# RMI EXPENSE RECOVERABLE CASTLETON

6/1/11 Through 6/30/11

Category Description	6/1/11- 6/30/11
5300 EXPENSES	
6205-COPIES	-2.50
6210-POSTAGE	-0.44
6215-COURIER & OVERNIGHT	-29.23
6222-TELEPHONE LONG DISTANCE	-59.60
TOTAL 5300 EXPENSES	<u>-91.77</u>
OVERALL TOTAL	<u>-91.77</u>