

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

| | | |
|----------------------------------|---|------------------------|
| 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 |

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

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 Twenty-Sixth Report and Fee Notice for fees and expenses for the period of January 1, 2011 to January 31, 2011.

ACTIVITY REPORT

As outlined in the Twenty-Fifth Report, extended negotiations with the two bond carriers resulted in recoveries of \$265,000 paid in settlement by the insurers, plus an additional recovery of \$45,000 from the Castleton Group Inc. Bankruptcy estate. Payment of \$100,000 of the settlement by a bond insurer has been received and is held in a trust account for the Plan. Payment by the second bond insurer is conditioned upon certain filings in U.S. District Court and U.S. Bankruptcy Court. Those filings have been made, and Orders approving matters before the respective courts have been entered. Based upon the settlement agreement, payment of the \$45,000 should be received on or about February 28, 2011. Payment of the \$165,000.00 settlement amount should be received on or about March 21, 2011.

With regard to IRS issues, Ms. Bryant's staff and ERISA counsel supplied information requested by IRS Agent Patricia Friend on January 13, 2011. On February 3, 2011 a conference call with IRS Agent Friend outlined issues relating to outstanding loans and compliance testing failures. Agent Friend also advised that based upon anticipated rulings from the IRS on compliance testing failure corrections that a revised and amended Voluntary Compliance Application be filed. Work has commenced on this immediately. The IRS is reviewing its position on the valuation and treatment of

outstanding loans in the Castleton Plan that have been repaid into a participating employer's subsequent successor plan to its Castleton Plan. The IRS's decision on the Voluntary Compliance Application will determine the necessary steps to be taken to terminate the Plan.

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 Twenty-Sixth 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 January 1, 2011 to January 31, 2011.

Total expenses, as listed on Exhibit 2 include \$1,830.00 in Successor Trustee fees, \$5,584.26 in legal expenses and \$2,634.71 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 \$1,830.00 in Successor Trustee fees, \$5,584.26 in legal expenses and \$2,634.71 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:

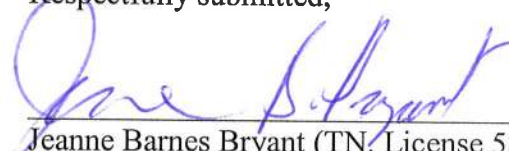
| | | |
|----|----------------------------|------------|
| 1. | Jeanne Barnes Bryant | \$1,830.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$1,350.00 |
| 3. | Berry & Tudor | \$3,602.26 |
| 4. | Williams Mullen, PC | \$632.00 |

5. Receivership Management Inc. \$2,634.71
\$2,549.50/Contract labor
\$85.21/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 Feb 28, 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 Twenty-Sixth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 28 day of Feb, 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 Twenty-Sixth Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. (www.receivermgmt.com) and that notice of filing and posting has been mailed by U.S. Mail by the 28 day of Feb, 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
7406-H Chapel Hill Rd
Raleigh, NC 27607

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

Personnel Management Services dba Lane & Associates, D.D.S., P.A.
Attn: Phillip Butts
PO Box 2227
19 E. Front Street
Lillington, NC 27546

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

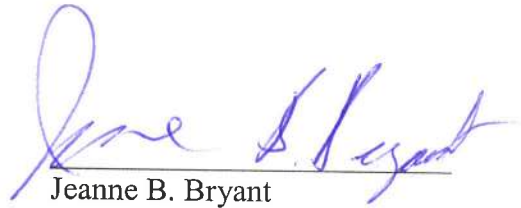
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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.

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

Fee Schedule for Castleton Project:

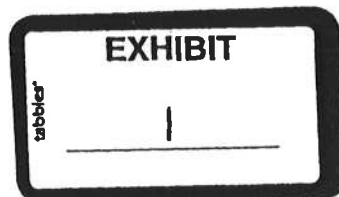
| | |
|-------------------------------------|----------------|
| Jeanne Barnes Bryant | \$150 per hour |
| Rob Moore | \$130 per hour |
| Billy Spaulding(C.P.A.) | \$110 per hour |
| Mary Batey (Claims Adm.) | \$40 per hour |
| Sarah Forton (Tech. Assist. 401k's) | \$45 per hour |
| Information Tech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

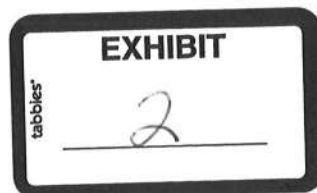
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/11 THROUGH 1/31/11

Jeanne Barnes Bryant

| | |
|-------------------|---------------------------------|
| JAN 2011 FEES | <u>1,830.00</u> |
| TOTAL FEES | <u><u>\$1,830.00</u></u> |



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

January 2011

| Date | Service Provider | Description of Services | Hours | Rate | Total |
|-----------|----------------------|--|-------|----------|----------|
| 1/3/2011 | Jeanne Barnes Bryant | MEETING WITH ROB MOORE AND BILLY SPAULDING RE VCP RESPONSES, PROBLEMS RE SAME, DISCUSSION RE SCHEDULE ON RESPONSE, DISCUSSION RE FRIEDMAN RESPONSE | 0.4 | \$150.00 | \$60.00 |
| 1/4/2011 | Jeanne Barnes Bryant | E-MAIL FROM MIKE HENSLEY, DISCUSSION WITH ROB MOORE RE CALL WITH FRIEDMAN, E-MAIL FROM ROB MOORE RE STATUS, E-MAIL TO AND FROM ROB MOORE WITH DRAFT IRS LETTER RE EMPLOYERS, REVIEW SAME, E-MAIL RE MOTION, REVIEW SAME- | 1 | \$150.00 | \$150.00 |
| 1/5/2011 | Jeanne Barnes Bryant | E-MAIL FROM SARAH FORTON RE MOTION, DISCUSSION WITH ROB MOORE RE VCP LETTER, CALLS FROM EMPLOYERS | 0.8 | \$150.00 | \$120.00 |
| 1/6/2011 | Jeanne Barnes Bryant | REPORT FROM ROB MOORE RE TUDOR MEETING AND RESPONSE ON VCP, CALLS FROM EMPLOYERS | 0.5 | \$150.00 | \$75.00 |
| 1/7/2011 | Jeanne Barnes Bryant | CALLS FROM EMPLOYERS, E-MAIL FROM CRAMPTON, E-MAIL FROM HOLMES | 0.5 | \$150.00 | \$75.00 |
| 1/10/2011 | Jeanne Barnes Bryant | E-MAIL FROM FRIEDMAN RE LETTER, E-MAIL FROM ROB MOORE RE SAME, CALL FROM ROB MOORE RE LETTER AND ADDITIONAL INFORMATION FOR RESPONSE ON VCP | 0.5 | \$150.00 | \$75.00 |
| 1/11/2011 | Jeanne Barnes Bryant | REVIEW AND SIGN LETTER TO TRANSAMERICA, E-MAIL RE TIMING ON PAYMENT AFTER APPROVAL, E-MAIL FROM DONALDSON RE FILING, DISCUSSION WITH ROB MOORE RE VCP ISSUES, CALLS FROM EMPLOYERS | 0.7 | \$150.00 | \$105.00 |
| 1/12/2011 | Jeanne Barnes Bryant | DISCUSSION WITH ROB MOORE RE FILING, E-MAIL RE INVOICES, CALLS FROM EMPLOYERS | 0.5 | \$150.00 | \$75.00 |

CASTLETON GROUP INC 401K PLAN

January 2011

| Date | Name | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/13/2011 | Jeanne Barnes Bryant | E-MAILS RE VCP RESPONSE TO AND FROM BYM TUDOR, E-MAIL RE CORRECTION, REVIEW LETTER AND CORRECTION, E-MAIL TO TUDOR RE FILING, E-MAIL RE DOL PRESS RELEASE, QUESTION RE LOANS, CALL FROM DOL RE CASTLETON FUNDS | 1.2 | \$150.00 | \$180.00 |
| 1/14/2011 | Jeanne Barnes Bryant | DISCUSSION WITH ROB MOORE RE VCP LETTER, REVIEW MOTION CHANGES RE FINAL SETTLEMENT AND FUNDS PAYMENTS, E-MAIL TO DOL RE MOTION, RESPONSE RE SAME, E-MAIL TO ROB MOORE RE MAILING | 0.4 | \$150.00 | \$60.00 |
| 1/18/2011 | Jeanne Barnes Bryant | REVIEW AND SIGN MOTION, QUESTION RE MAILING, DISCUSSION RE VCP | 0.4 | \$150.00 | \$60.00 |
| 1/19/2011 | Jeanne Barnes Bryant | E-MAILS RE FILING, E-MAIL FROM GRAHAM MATHERNE RE SETTLEMENT AND PAYMENTS, RESPONSE RE SAME, CALLS RE EMPLOYERS, QUESTION RE 1099, E-MAILS FROM GRAHAM MATHERNE RE SPARKMAN PAYMENT AND CASTLETON PAYMENT TO SPARKMAN, DISCUSSION WITH SARAH FORTON RE SAME, E-MAIL TO BILLY SPAULDING AND ROB MOORE RE SAME | 0.8 | \$150.00 | \$120.00 |
| 1/20/2011 | Jeanne Barnes Bryant | E-MAIL FROM GRAHAM MATHERNE RE SCHEDULE AND PAYMENTS, E-MAIL FROM SCOTT SCHAEFFER RE PAYMENT BY ASLIC AND TIMING RE SAME, E-MAIL FROM ROB MOORE RE ALLOCATIONS ON SETTLEMENTS, SPREAD SHEET FROM BILLY SPAULDING RE SAME, STAFF MEETING RE CALLS, POSSIBLE UPDATE LETTER, ALLOCATION PROBLEMS, VCP DEMANDS BY IRS, POSSIBLE CONFERENCE CALL | 1.5 | \$150.00 | \$225.00 |
| 1/21/2011 | Jeanne Barnes Bryant | QUESTIONS RE VCP, E-MAIL FROM BILLY SPAULDING RE SAME, SPREADSHEET FROM BILLY SPAULDING RE SPARKMAN PAYMENT TO TRANSAMERICA, REVIEW SAME, E-MAILS FROM GRAHAM MATHERNE, HARDEN HOLMES, SCOTT SCHAEFFER RE PAYMENTS AND SCHEDULE | 0.8 | \$150.00 | \$120.00 |
| 1/24/2011 | Jeanne Barnes Bryant | CALLS FROM EMPLOYERS, QUESTION RE HARNETT TRACTOR | 0.3 | \$150.00 | \$45.00 |
| 1/25/2011 | Jeanne Barnes Bryant | ADDITIONAL QUESTION TO ROB MOORE RE HARNETT TRACTOR | 0.1 | \$150.00 | \$15.00 |
| 1/26/2011 | Jeanne Barnes Bryant | E-MAIL FROM ROB MOORE RE UPDATE, CORRECTIONS RE SAME, LETTER TO DOL | 0.4 | \$150.00 | \$60.00 |
| 1/27/2011 | Jeanne Barnes Bryant | QUESTION RE REPORT, CALLS FROM MEMBERS | 0.4 | \$150.00 | \$60.00 |

CASILETON GROUP INC 401K PLAN

January 2011

| | | | | | |
|-----------|----------------------|--|-----|----------|---------|
| 1/28/2011 | Jeanne Barnes Bryant | CALLS FROM MEMBERS RE STATUS | 0.5 | \$150.00 | \$75.00 |
| 1/31/2011 | Jeanne Barnes Bryant | E-MAIL FROM ROB MOORE RE SPARKMAN FILING, DISCUSSION RE VCP, CALLS FROM MEMBERS | 0.5 | \$150.00 | \$75.00 |

Total **\$1,830.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/11 THROUGH 1/31/11

Wyatt Tarrant & Combs

| | | | |
|---------------|------------|-----------------|----------|
| JAN 2011 FEES | INV 837141 | <u>1,350.00</u> | 1,350.00 |
|---------------|------------|-----------------|----------|

Berry & Tudor

| | | | |
|---------------|-----------|-----------------|----------|
| JAN 2011 FEES | INV 17707 | <u>3,602.26</u> | 3,602.26 |
|---------------|-----------|-----------------|----------|

Williams Mullen

| | | | |
|---------------|------------|---------------|---------------|
| DEC 2010 FEES | INV 712687 | 118.50 | |
| JAN 2011 FEES | INV 715026 | <u>513.50</u> | <u>632.00</u> |

TOTAL FEES

\$5,584.26

WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

FEBRUARY 7, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 837141

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: CASTLETON GROUP 401(K) MATTER

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2011

REMITTANCE ADVICE PAGE

| | |
|-----------------------------------|------------|
| TOTAL SERVICES | \$1,350.00 |
| TOTAL THIS INVOICE | \$1,350.00 |
| PREVIOUSLY BILLED AND OUTSTANDING | \$2,060.05 |
| TOTAL AMOUNT DUE | \$3,410.05 |

*Posted
BJ
2-8-11*

DUE UPON RECEIPT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT PLEASE RETURN THIS
REMITTANCE ADVICE WITH YOUR PAYMENT

WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

FEBRUARY 7, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 837141

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: CASTLETON GROUP 401(K) MATTER

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2011

| | | |
|----------|---|--------|
| 01/03/11 | REVIEW OF E-MAIL FROM DONALDSON REGARDING STATUS AND CRAMPTON'S LACK OF COOPERATION. J. GRAHAM MATHERNE .20 hours at 250.00 per hour. | 50.00 |
| 01/04/11 | TELEPHONE CONFERENCE WITH BRYANT REGARDING DONALDSON E-MAIL. J. GRAHAM MATHERNE .10 hours at 250.00 per hour. | 25.00 |
| 01/06/11 | TELEPHONE CONFERENCE WITH R. MOORE REGARDING TIMING OF RECEIPT OF \$165,000 AND CONDITION NOT YET MET/CRAMPTON. J. GRAHAM MATHERNE .10 hours at 250.00 per hour. | 25.00 |
| 01/07/11 | E-MAILS FROM CRAMPTON REGARDING CONSENT ORDER AND REGARDING DELETION OF CONFIDENTIAL TRAVELERS SETTLEMENT INFORMATION; E-MAILS OF CLIENT GROUP REGARDING SAME; E-MAILS FROM DONALDSON REGARDING FILING OF SOLIS CONSENT ORDER; REVIEW OF ORDER AND E-MAIL TO CLIENT GROUP REGARDING SAME. J. GRAHAM MATHERNE .80 hours at 250.00 per hour. | 200.00 |

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 837141

Feb 7, 2011
PAGE 3

| | | | |
|----------|--|--------------------------------|--------|
| 01/19/11 | REVIEW OF SOLIS CONSENT ORDER ENTERED BY COURT; E-MAILS OF A. DONALDSON REGARDING SAME; REVIEW SETTLEMENT AGREEMENT AND OUTLINE REMAINING ISSUES AND VERIFY DUE DATES FOR MATTERS GOING FORWARD; REVIEW MCLAMB MATERIALS FOR ANY OTHER MATTERS NEEDED TO ACCOMPLISH; E-MAILS OF CLIENT GROUP REGARDING SAME; E-MAIL TO S. SCHAFFER REGARDING AISLIC PAYMENT ISSUES; E-MAIL OF D. WOODARD REGARDING CASTLETON GROUP BR ISSUES AND REVIEW E-MAILS FROM BRYANT REGARDING ALL MATTERS ABOVE; REVIEW AND ORGANIZE FILE REGARDING FINAL MATTERS TOWARDS CLOSURE. J. GRAHAM MATHERNE | 2.70 hours at 250.00 per hour. | 675.00 |
| 01/20/11 | E-MAILS FROM SCOTT SCHAFFER REGARDING TIMING OF AISLIC PAYMENT AND E-MAILS TO H. HARDEN REGARDING SAME AND REGARDING NO APPEALS OF B.R. ORDERS; E-MAILS OF DONALDSON REGARDING CLOSE DOWN OF ISSUES. J. GRAHAM MATHERNE | .60 hours at 250.00 per hour. | 150.00 |
| 01/21/11 | REVIEW E-MAILS FROM H. HARDIN REGARDING NO BR APPEALS AND E-MAIL TO S. SCHAFFER REGARDING SAME. J. GRAHAM MATHERNE | .30 hours at 250.00 per hour. | 75.00 |
| 01/28/11 | REVIEW E-MAIL FROM R. MOORE REGARDING REPORT OF CASTLETON GROUP, CROSS-CHECK CASTLETON GROUP - CLIFTON SETTLEMENT REGARDING ISSUES RAISED IN REPORT; REVIEW MATERIALS REGARDING TIMELINE TO AISLIC PAYMENT. J. GRAHAM MATHERNE | .60 hours at 250.00 per hour. | 150.00 |

| | | |
|-----------------------------------|------|------------|
| TOTAL SERVICES | 5.40 | \$1,350.00 |
| TOTAL THIS INVOICE | | \$1,350.00 |
| PREVIOUSLY BILLED AND OUTSTANDING | | \$2,060.05 |
| TOTAL AMOUNT DUE | | \$3,410.05 |

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 837141

Feb 7, 2011
PAGE 4

| *-----TIME AND FEE SUMMARY-----* | | | | |
|----------------------------------|------------------|--------|-------|---------|
| *----- | TIMEKEEPER-----* | RATE | HOURS | FEEES |
| J MATHERNE | PARTNER | 250.00 | 5.40 | 1350.00 |

BERRY & TUDOR, P.C.

A Professional Corporation

5123 Virginia Way
Suite B-23
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

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

February 1, 2011

Client #: 801

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

Invoice #: 17707

| DATE | DESCRIPTION | HOURS | AMOUNT | |
|-----------|--|-------|--------|-----|
| Jan-03-11 | Emails from and to A. Friedman and R. Moore re: conference call tomorrow. | 0.25 | 62.50 | BET |
| Jan-04-11 | Meet with R. Moore re: conference call with A. Friedman; prepare draft letter to IRS re: waiver of employer contributions to correct ADP/ACP test failure; emails to and telephone conference with R. Moore re: same. | 3.60 | 900.00 | BET |
| Jan-05-11 | Email from R. Moore re: letter to IRS on 1-800-Pack-Rat's request for waiver; telephone conference with R. Moore re: same. | 0.30 | 75.00 | BET |
| Jan-06-11 | Meet with R. Moore; conference call with Transamerica (Chris Logan) re: QNEC calculations, successor plans and loan payments/defaults under successor plans; review Rev. Proc. 2008-50's ADP/ACP correction methods; email to C. Logan and R. Moore re: same; revise letter to IRS re: 1-800-Pack-Rat issue; email to R. Moore re: same. | 1.90 | 475.00 | BET |
| Jan-07-11 | Emails from and to R. Moore re: third draft of letter to IRS; revise and finalize letter to IRS; email from C. Logan re: ADP/ACP test correction calculations. | 0.60 | 150.00 | BET |
| Jan-10-11 | Emails from A. Friedman and to R. Moore re: 1-800-Pack-Rat's comments on draft letter to IRS; email from C. Logan re: plan rate of return (2008-2010). | 0.70 | 175.00 | BET |

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FEB 02 2011

| | | | | |
|-----------|---|--------------|-------------------|-----|
| Jan-11-11 | Phoned R. Moore; emails to and from R. Moore re: draft response to A. Friedman; emails to and from A. Friedman. | 0.70 | 175.00 | BET |
| Jan-12-11 | Telephone conference with R. Moore re: A. Friedman's responses; revise ADP/ACP test correction letter; prepare response to IRS re: other issues (continued); emails to and from R. Moore re: same. | 2.80 | 700.00 | BET |
| Jan-13-11 | Revise letter to IRS (continued); emails to J. Bryant re: same; email from A. Friedman re: his approval of 4 th draft of ADP/ACP test correction letter to IRS; finalize ADP/ACP correction letter; telephone conference with R. Moore; email to client re: DOL press release. | 2.25 | 562.50 | BET |
| Jan-17-11 | Review emails and spreadsheet re: 2010 required minimum distributions; email to A. Friedman re: ADP/ACP test correction request letter. | 0.40 | 100.00 | BET |
| Jan-25-11 | Emails from and telephone conferences with R. Moore. | 0.20 | 50.00 | BET |
| Jan-26-11 | Telephone conference with R. Moore re: allocation of Poyner Spruill attorney fees and insurance settlement proceeds. | 0.60 | 150.00 | BET |
| | TOTAL FEES | 14.30 | \$3,575.00 | |

DISBURSEMENTS:

| | Disbursements | Receipts |
|----------------------------|----------------------|-----------------|
| Photocopies | 5.00 | |
| Postage | 1.22 | |
| Facsimiles | 19.00 | |
| Mileage | 2.04 | |
| TOTAL DISBURSEMENTS | \$27.26 | \$0.00 |

Total Fees & Disbursements

\$3,602.26

*Post-d
BJ
2-7-11*

| | |
|-------------------|------------|
| Previous Balance | \$3,890.00 |
| Previous Payments | \$0.00 |

| | |
|-------------------|-------------------|
| PLEASE PAY | \$7,519.52 |
|-------------------|-------------------|

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**



WILLIAMS MULLEN

A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

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

JANUARY 13, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 712687

Regarding: CASTLETON GROUP BANKRUPTCY/TERMINATION OF 401(K) PLAN

BILLING SUMMARY THROUGH December 31, 2010

| | |
|--------------------------------|--------------------------|
| Fees For Professional Services | \$118.50 |
| Expenses and Advances | <u>\$0.00</u> |
| CURRENT BILLING | \$118.50 |
| Previous Balance Due | \$2,215.12 |
| TOTAL BALANCE DUE | <u>\$2,333.62</u> |

Posted
1-25-11
RF



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A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JANUARY 13, 2011
Invoice No: 712687

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

| DATE | ATTY | DESCRIPTION | HOURS | AMOUNT |
|----------|------|---|-------|----------|
| 12/21/10 | HPH | Review orders approving settlement in Castleton BR and order in McLamb BR, emails regarding DOL settlement, order approving settlement in Clifton BR. | 0.30 | \$118.50 |

TOTAL FOR SERVICES \$118.50

ATTORNEY RECAP

| NAME | RATE | HOURS | VALUE |
|------------------|----------|-------|----------|
| HOLMES P. HARDEN | \$395.00 | 0.30 | \$118.50 |

TOTAL DISBURSEMENTS \$0.00

TOTAL THIS STATEMENT \$118.50



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A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

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

Client Number: 057240

RECEIVED
JAN 18 2011



WILLIAMS MULLEN

A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

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

FEBRUARY 10, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 715026

Regarding: CASTLETON GROUP BANKRUPTCY/TERMINATION OF 401(K) PLAN

BILLING SUMMARY THROUGH January 31, 2011

| | |
|--------------------------------|--------------------------|
| Fees For Professional Services | \$513.50 |
| Expenses and Advances | \$0.00 |
| CURRENT BILLING | <u>\$513.50</u> |
| Previous Balance Due | \$711.00 |
| TOTAL BALANCE DUE | <u>\$1,224.50</u> |

Posted
B)
2-22-11



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A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

FEBRUARY 10, 2011
Invoice No: 715026

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

| DATE | ATTY | DESCRIPTION | HOURS | AMOUNT |
|---------------------------|------|---|-------|-----------------|
| 01/19/11 | HPH | Review Solis consent judgment and order, Matherne email regarding same. | 0.40 | \$158.00 |
| 01/20/11 | HPH | Review 401K Successor Trustee Report no. 25. | 0.20 | \$79.00 |
| 01/21/11 | HPH | Review file and docket of Castleton, Clifton and McLamb. | 0.50 | \$197.50 |
| 01/28/11 | HPH | Review Clifton monthly report and Castleton group 6 month report. | 0.20 | \$79.00 |
| TOTAL FOR SERVICES | | | | \$513.50 |

ATTORNEY RECAP

| NAME | RATE | HOURS | VALUE |
|----------------------------|----------|-------|---------------|
| HOLMES P. HARDEN | \$395.00 | 1.30 | \$513.50 |
| TOTAL DISBURSEMENTS | | | \$0.00 |



WILLIAMS MULLEN

A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

FEBRUARY 10, 2011
Invoice No: 715026

TOTAL THIS STATEMENT

\$513.50

SUMMARY TIME SHEET-CONTRACT LABOR

SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/11 THROUGH 1/31/11

Receivership Management, Inc.

| | | |
|---------------|--------------|--------------------------|
| JAN 2011 FEES | 2,549.50 | |
| RMI EXPENSES | <u>85.21</u> | <u>2,634.71</u> |
| | | <u>\$2,634.71</u> |

TOTAL FEES

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

Invoice for Professional Services

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

| Date | Participant | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/3/2011 | Robert E. Moore, Jr. | SECURE CODE FOR TOLL FREE CONFERENCE CALL .2 | 0.2 | \$130.00 | \$26.00 |
| 1/3/2011 | Sarah D. Forton | DOWNLOAD BANK STATEMENTS, UPDATE INTEREST EARNED, SET UP ACCRUAL FOR CONTRACT LABOR EXPENSE, SET UP ONLINE ACCESS TO MM ACCT, CALL FROM PARTICIPANT RE: STATUS | 1 | \$45.00 | \$45.00 |
| 1/4/2011 | Robert E. Moore, Jr. | CONFERENCE CALL WITH A.FRIEDMAN AND B.TUDOR RE: 1800 PACK RAT PLAN TESTING RESPONSE; UPDATE J.BRYANT RE: SAME 1.75; REVIEW AND DISCUSSION WITH B.TUDOR RE: IRS RELIEF ON PLAN TESTING CORRECTION .5; DRAFT TWENTY FIFTH REPORT AND FEE NOTICE .5 | 2.75 | \$130.00 | \$357.50 |
| 1/5/2011 | Billy B. Spaulding | RECONCILE MM BANK ACCOUNT | 0.2 | \$110.00 | \$22.00 |
| 1/5/2011 | Robert E. Moore, Jr. | REVIEW EMAILS FROM J.BRYANT AND B.TUDOR; RESPOND TO EMAILS FROM B.TUDOR RE: IRS CORRECTIVE WAIVERS .2; CALL WITH B.TUDOR RE: DRAFT REQUEST ON QNEC TO IRS .2; HARNETT TRACTOR PARTICIPANT CALL .4; UPDATE J.BRYANT RE: QNEC WAIVER DRAFT AND UPCOMING CALL WITH TRANSAMERICA .2 | 1 | \$130.00 | \$130.00 |
| 1/5/2011 | Sarah D. Forton | CALLS FROM PARTICIPANTS RE: STATUS | 0.5 | \$45.00 | \$22.50 |
| 1/6/2011 | Robert E. Moore, Jr. | CALL WITH C.LOGAN AND B.TUDOR RE: IRS INFORMATION REQUEST AND QNEC ADP CORRECTIONS ISSUES 1.0; REVIEW EMAIL FROM B.TUDOR RE: ACP/ADP ISSUES LETTER TO THE IRS .3; | 1.3 | \$130.00 | \$169.00 |
| 1/7/2011 | Robert E. Moore, Jr. | REVIEW UPDATED DRAFTS FROM B.TUDOR RE: ACP/ADP ISSUES LETTER .2 | 0.2 | \$130.00 | \$26.00 |
| 1/10/2011 | Robert E. Moore, Jr. | REVIEW ADDITIONAL IRS LETTER REVISIONS AND REQUESTS BACK TO A.FRIEDMAN, RESPOND WITH SUGGESTIONS .2 | 0.2 | \$130.00 | \$26.00 |
| 1/10/2011 | Sarah D. Forton | CALLS FROM PARTICIPANTS RE: STATUS | 0.25 | \$45.00 | \$11.25 |

Wednesday, February 23, 2011