

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

**FIFTEENTH 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 Fifteenth Report and Fee Notice for fees and expenses for the period of December 1, 2009 to December 31, 2009.

ACTIVITY REPORT

During the months of December 2009 and January 2010, Receivership Management, Inc. (RMI), continued its work finalizing certain aspects of the 2007 Audit and Form 5500, began its work on preparing a Voluntary Compliance Program Application (VCP) and continued its efforts in the collection of missing funds.

Work on the VCP filing began in late November, 2009 and has continued. This work has required significant research in gathering plan documents, loan documentation, and compliance amendments adopted during the Plan's operations. Seven failures have been identified. They are: ADP/ACP Plan Testing Failures; Ineligible Employees allowed to participate; IRS Code Section 415 Excess; Top Heavy Testing Failures; Defaulted Plan Loans; Participation of Executive Staffing Group not in compliance with Plan Document; and Client Adoption Agreements. Work to correct the Plan adoption agreements began in late December 2009 and has continued. Work on the 22 defaulted loans and proper documentation issues relating to those loans began in January, 2010.

As noted in the Fourteenth Report, a significant amount of work regarding missing funds occurred during the months of November and December 2009. This in turn resulted in two employer conference calls. Various motions necessary to objecting to the

treatment of the 401(K) Plan's claim in the Suzanne Clifton Chapter 11 bankruptcy proceeding were prepared and filed. The Plan has asserted claims against Ms Clifton for her actions and/or inactions as the former trustee and president of The Castleton Group Inc. Hearings regarding these motions and objections have been scheduled for February 24, 2010.¹

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 Fifteenth 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 December 1, 2009 through December 31, 2009. Total expenses, as listed on Exhibit 2 include \$2,640.00 in Successor Trustee fees, \$21,025.63 in legal expenses and \$7,645.01 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 \$2,640.00 in Successor Trustee fees, \$21,025.63 in legal expenses and \$7,645.01 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	\$2,640.00
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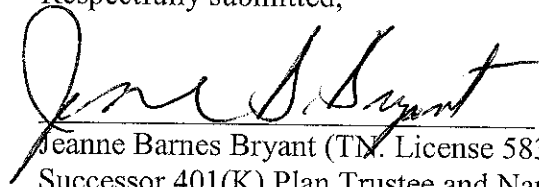
¹ This hearing was postponed. Matters relating to this hearing will be more fully reported in the Sixteenth Report and Fee Notice.

- | | | |
|----|-------------------------------------|------------|
| 2. | Wyatt Tarrant & Combs, LLP | \$5,313.38 |
| 3. | Williams Mullen Clark & Dobbins, PC | \$9,734.50 |
| 4. | Tudor Law Firm, PC | \$5,977.75 |
| 5. | Receivership Management Inc. | \$7,645.01 |
| | \$6,914.00/Contract labor | |
| | \$731.01/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.

Respectfully submitted,

Dated March 9, 2010



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 Fifteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 9 day of March, 2010 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 Fifteenth 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 9 day of March, 2010 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

dueduc, 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

Furdex.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
3309 Durham Drive
Raleigh, NC 27603

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
4601 Six Forks Rd, Suite 503
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 Corning 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

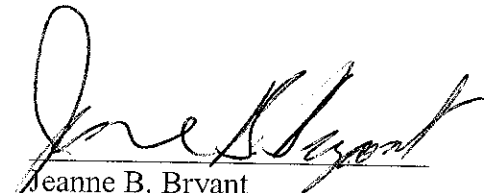
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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

Wake Forest Urgent Care
2511-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:

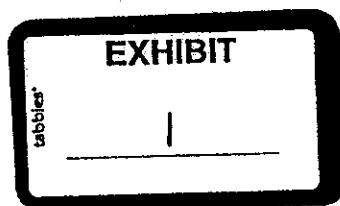
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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 12/01/09 THROUGH 12/31/09

Jeanne Barnes Bryant

DEC2009 FEES 2,640.00

TOTAL FEES \$2,640.00



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				December 2009	
12/1/2009	Jeanne Barnes Bryant	CALL RE ERISA COUNSEL, E-MAIL RE SAME, WORK RE VCP ISSUE, E-MAILS RE CALL, CALLS FROM PARTICIPANTS RE CALL, QUESTION RE FORMS ON 5500, QUESTION RE FILING	1.2	\$150.00	\$180.00
12/2/2009	Jeanne Barnes Bryant	MEETING WITH ERISA COUNSEL, ROB MOORE AND BILLY SPAULDING RE VCP, 5500 ISSUES, E-MAIL RE SAME, CALLS FROM MEMBERS RE STATUS, QUESTIONS RE CALL	2	\$150.00	\$300.00
12/3/2009	Jeanne Barnes Bryant	E-MAILS RE PARTICIPANTS, MEETING WITH GRAHAM MATHERNE RE COMPLAINT, CALL TO HARDEN HOLMES RE COMPLAINT AND TRUSTEE ISSUES, E-MAILS RE SAME, DISCUSSION WITH ROB MOORE RE MOTION	1.3	\$150.00	\$195.00
12/4/2009	Jeanne Barnes Bryant	CALL FROM HARDEN HOLMES AND ROBERT IMPERIAL RE RESPONSES TO QUESTIONS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL TO AND FROM BILLY SPAULDING RE EXHIBIT, REVIEW SAME	1	\$150.00	\$150.00
12/7/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MOTION, REVIEW DRAFT, DISCUSSION WITH SARAH FORTON RE PARTICIPANTS, MAKE CHANGES TO MOTION, E-MAIL TO DOL AND CHRIS GRAEBE RE SAME, E-MAIL RE TRANSAMERICA, E-MAIL FROM MAPES RE SAME, REVIEW LETTER FROM ERISA COUNSEL TUDOR RE VCP FILING	1.3	\$150.00	\$195.00
12/8/2009	Jeanne Barnes Bryant	REVIEW AND SIGN MOTION FOR COURT, E-MAIL FROM DOL RE FILING, E-MAILS RE CORRECTIONS TO 5500, E-MAIL FROM KLEIN, DISCUSSION WITH ROB MOORE RE STATUS OF ERISA COUNSEL REQUESTS	0.5	\$150.00	\$75.00
12/9/2009	Jeanne Barnes Bryant	QUESTION RE PARTICIPANT CALLS	0.1	\$150.00	\$15.00

Friday, March 05, 2010

CASTLETON GROUP INC 401K PLAN

December 2009

Date	Name	Description	Hours	Rate	Total
12/10/2009	Jeanne Barnes Bryant	REVIEW AND SIGN 5500 FILING, QUESTION RE LETTER WITH 5500, CALL FROM PARTICIPANTS, CALL RE PARTICIPANTS, E-MAIL RE CONFERENCE CALL, QUESTION RE SAME, ADDITIONAL E-MAIL QUESTION RE CALL, E-MAIL FROM ROB MOORE RE LETTER TO DOL RE 5500, QUESTIONS RE SAME, E-MAIL FROM BILLY SPAULDING RE SAME	1.2	\$150.00	\$180.00
12/11/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE 5500 ISSUES RAISED BY TUDOR, REVIEW SAME, CALL TO KLEIN RE QUESTIONS, QUESTIONS RE VCP WITH ROB MOORE, E-MAIL FROM HENSLEY RE 5500 ISSUES, QUESTION TO ROB MOORE, RESPONSE RE SAME, E-MAIL FROM ROB MOORE RE AMENDMENTS FROM TRANSAMERICA	0.8	\$150.00	\$120.00
12/14/2009	Jeanne Barnes Bryant	E-MAILS RE 5500 ISSUES, E-MAIL RE CONFERENCE CALL, QUESTIONS RE VCP	0.5	\$150.00	\$75.00
12/15/2009	Jeanne Barnes Bryant	CALL RE BESPAC, DISCUSSION WITH ROB MOORE RE ERISA COUNSEL CONCERNS ON 5500, DISCUSSION RE VCP COSTS, E-MAIL RE 5500, E-MAIL RE LETTER REQUEST ON 5500, REVIEW SAME, E-MAILS FROM ERISA COUNSEL RE REQUESTS FOR DOCUMENTS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM TRANSAMERICA RE LOAN COSTS, DISCUSSION RE SAME WITH ROB MOORE, E-MAIL FROM BILLY SPAULDING RE 5500	1.5	\$150.00	\$225.00
12/16/2009	Jeanne Barnes Bryant	E-MAILS TO AND FROM ERISA COUNSEL, ROB MOORE, BILLY SPAULDING, CALL FROM ROB MOORE RE 5500, E-MAILS FROM CPA RE CHANGES TO AUDIT RE 5500, E-MAIL RE LETTER ON 5500	1	\$150.00	\$150.00
12/17/2009	Jeanne Barnes Bryant	E-MAILS RE 5500 CHANGES FROM BILLY SPAULDING, OTHER QUESTIONS RE AUDIT AND FILING	0.3	\$150.00	\$45.00
12/18/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MEETING WITH ERISA COUNSEL, E-MAIL RE SAME, CALL FROM ROB MOORE RE SUN TRUST ISSUE	0.4	\$150.00	\$60.00
12/21/2009	Jeanne Barnes Bryant	MEETING WITH ROB MOORE RE ADDITIONAL QUESTIONS FROM ERISA COUNSEL RE ESG, 5500 ISSUES, E-MAIL FROM BILLY SPAULDING RE SAME, CALL FROM EMPLOYER	0.6	\$150.00	\$90.00
12/22/2009	Jeanne Barnes Bryant	QUESTION RE REPORT AND CURRENT INFORMATION RE FILING, QUESTION RE VCP FILING	0.5	\$150.00	\$75.00
12/23/2009	Jeanne Barnes Bryant	CALL FROM EMPLOYER RE STATUS	0.3	\$150.00	\$45.00
12/28/2009	Jeanne Barnes Bryant	DISCUSSION RE 5500, QUESTIONS RE SAME	0.3	\$150.00	\$45.00

Friday, March 05, 2010

CASTLETON GROUP INC 401K PLAN

		December 2009	
12/29/2009	Jeanne Barnes Bryant	2	\$150.00
	E-MAIL RE MOTION FILING, DISCUSSION RE SAME, CHANGES TO DRAFT, E-MAIL TO DOL AND GRAEBE RE MOTION, REVIEW AND SIGN E-MAIL TO TRANSAMERICA, DISCUSSION WITH GRAHAM MATHERNE RE COMPLAINT DRAFT, QUESTION RE DOL COMPLAINT, E-MAIL FROM GRAHAM MATHERNE RE DRAFT, E-MAIL FROM ROB MOORE RE DRAFT TO SPARKMAN AND CASES, DISCUSSION RE SAME		\$300.00
12/30/2009	Jeanne Barnes Bryant	0.8	\$150.00
	E-MAIL RE 5500, DISCUSSION WITH GRAHAM MATHERNE RE COMPLAINT, E-MAIL TO HARDEN RE COMPLAINT, CALL FROM TRANSAMERICA RE LOANS, E-MAIL RE SAME		\$120.00
Total			\$2,640.00

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 12/01/09 THROUGH 12/31/09

Wyatt Tarrant & Combs

DEC 2009 FEES	INV 800575	5,313.38
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Williams Mullen

NOV & DEC 2009 FEES	INV 664614	9,734.50
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Tudor Law Firm

NOV & DEC 2009 FEES	INV 17338	<u>5,977.75</u>
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TOTAL FEES		<u><u>\$21,025.63</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

RECEIVED
JAN 19 2010

F.E.I. # 61-0468003

JANUARY 13, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 800575

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 DECEMBER 31, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$5,125.00
OTHER CHARGES AND DISBURSEMENTS	\$188.38
TOTAL THIS INVOICE	\$5,313.38
PREVIOUSLY BILLED AND OUTSTANDING	\$9,866.80
TOTAL AMOUNT DUE	\$15,180.18

posted
1-19-10

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

JANUARY 13, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 800575

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 DECEMBER 31, 2009

12/01/09	TELEPHONE CONFERENCE WITH JOE CALLOWAY REGARDING \$45,000 AND OTHER ISSUES RELATING TO FUNDS IN SPARKMAN'S B.R.; REVIEW MATERIAL REGARDING ANALYSIS ON SUNTRUST OFFSET AND TELEPHONE CONFERENCE WITH BRYANT REGARDING CONVERSATION WITH CALLOWAY AND REGARDING INSTRUCTIONS FROM BRYANT NOT TO PURSUE SUNTRUST AND DOL ISSUES REGARDING SAME; REVIEW OF MATERIALS OF FIDELITY BOND CLAIM AND POTENTIAL LAWSUIT AS TO VENUE AND JURISDICTION; TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME.	J. GRAHAM MATHERNE	1.30 hours at 250.00 per hour.	325.00
12/03/09	TELEPHONE CONFERENCE WITH BRYANT AND N.C. B.R. COUNSEL REGARDING ISSUES OF PURSUING TRAVELERS AND PURSUING A CONVERSION CLAIM AND RELATED ISSUES; FURTHER CONFERENCE WITH BRYANT REGARDING SAME.	J. GRAHAM MATHERNE	.70 hours at 250.00 per hour.	175.00
12/15/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING CONVERSATION WITH N.C. BR. COUNSEL REGARDING VENUE FOR TRAVELERS ACTION AND RELATED MATTERS.	J. GRAHAM MATHERNE	.30 hours at 250.00 per hour.	75.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 800575

12/18/09	REVIEW OF MATERIAL REGARDING PURSUIT OF SUIT AGAINST TRAVELERS. J. GRAHAM MATHERNE .70 hours at 250.00 per hour.	175.00
12/23/09	REVIEW MATERIALS REGARDING FIDELITY BOND CLAIM AND FIDUCIARY BOND CLAIM. J. GRAHAM MATHERNE .90 hours at 250.00 per hour.	225.00
12/28/09	FURTHER REVIEW OF FIDELITY BOND AS TO CASTLETON GROUP AND FIDUCIARY BOND AS TO CASTLETON GROUP AND RELATED MATTERS; OUTLINE OF COMPLAINT AS TO TRAVELERS. J. GRAHAM MATHERNE 1.60 hours at 250.00 per hour.	400.00
12/29/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING STATUS OF TRAVELERS MATTER; E-MAILS OF BRYANT REGARDING SELECTION OF LOCAL COUNSEL; REVIEW ERISA REGARDING IMPACT UPON MANIFEST INTENT ISSUES; TELEPHONE CONFERENCE WITH LANA GLOUCH REGARDING SAME; REVIEW \$100,000 FIDELITY BOND ON CASTLETON GROUP AND REVIEW REASONS FOR DENIAL; REVIEW FIDUCIARY POLICY REGARDING ISSUES OF FURTHER DEVELOPMENT/CLAIM AGAINST CLIFTON REQUIREMENT AND RELATED MATTERS; LEGAL RESEARCH REGARDING BAD FAITH REFUSAL TO RECOGNIZE CLAIM. J. GRAHAM MATHERNE 4.00 hours at 250.00 per hour.	1000.00
12/30/09	ALL MATTERS REGARDING DRAFTING OF GENERIC COMPLAINT AGAINST FIDELITY BOND CARRIER; TELEPHONE CONFERENCE WITH BRYANT REGARDING R. MOORE LETTER TO SPARKMAN CONCERNING \$45,000 AND REVIEW OF LEGAL RESEARCH FROM R. MOORE REGARDING PLAN ASSET ISSUES AND RELATED MATTERS; REVIEW ORDER OF B.R. COURT REGARDING APPOINTMENT WITH BRYANT; FURTHER DRAFTING OF GENERIC COMPLAINT; TELEPHONE CONFERENCE WITH C. TURNER REGARDING "RELATED TO" JURISDICTION OF B.R. COURT; LEGAL RESEARCH ON 28 U.S.C. SECTION 157 REGARDING SAME; REVIEW LEGAL RESEARCH AS TO MANIFEST INTENT AND PREVIOUS LETTERS TO FIDELITY BOND CARRIER ON ISSUE OF FUND ASSET. J. GRAHAM MATHERNE 4.80 hours at 250.00 per hour.	1200.00
12/30/09	LEGAL RESEARCH ON WESTLAW. MARI-JO CASEY .50 hours at 250.00 per hour.	125.00
12/31/09	REVIEW OF FILES REGARDING BOB MAYHEW AND REGARDING NOVEMBER/DECEMBER 2007 BANK STATEMENTS AND RELATED INFORMATION REGARDING FIDELITY BOND COMPLAINT; CONTINUED DRAFTING AND REVISION TO SAME; REVIEW OF TENNESSEE BAD	

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 800575

FAITH/WRONGFUL DEATH OF CLAIM STATUTE AND CASE
LAW; REVIEW OF CORRESPONDENCE WITH TRAVELERS
AND NOTICE OF TRAVELERS' CLAIM TREATMENT AND
CLAIM INVESTIGATION REGARDING SAME; CONTINUED
REVISION AND DRAFTING TO DRAFT COMPLAINT;
REVIEW FIDUCIARY POLICY REGARDING MEMO TO
CLIENT REGARDING FINAL DETERMINATION AS TO
SAME; FURTHER DRAFTING AND E-MAILS TO BRYANT
AND MOORE REGARDING SAME.

J. GRAHAM MATHERNE 5.70 hours at 250.00 per hour. 1425.00

TOTAL SERVICES 20.50 \$5,125.00

WESTLAW COMPUTER RESEARCH 176.38
PHOTOCOPIES 12.00

OTHER CHARGES AND DISBURSEMENTS \$188.38

TOTAL THIS INVOICE \$5,313.38

PREVIOUSLY BILLED AND OUTSTANDING \$9,866.80

TOTAL AMOUNT DUE \$15,180.18

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEES
J MATHERNE	PARTNER	250.00	20.00	5000.00
M CASEY	PARALEGAL	250.00	.50	125.00

Disbursements By Account, Detail

Wyatt Tarrant Combs

Criteria: Date Between 12/01/2009 00:00:00 And 12/31/2009 23:59:59 AND ((([S4RepDisbAcct].[AcctID]

Starting Date: 12/30/2009 Ending Date: 12/30/2009 Number of Days: 0

<u>Date</u>	<u>Time</u>	<u>User</u>	<u>Type</u>	<u>Item Count</u>	<u>Amount</u>
Site: 0 , Louisville, KY					
Client ID: 006716 , BRYANT,JEANNE,INDEP.					
Matter ID: 000001 , CASTLETON GROUP 401(K) MATTER					
12/30/20	12:00:00AM	CASEY,MARI JO	WestLaw Data	0	\$176.38
Description:		Why Nonbillable:			
New Client ID:		SubSubClient: 918			
Totals for Matter ID: 000001				0	\$176.38
Totals for Client ID: 006716				0	\$176.38
Totals for Site: 0				0	\$176.38
<i>Report Totals:</i>				0	\$176.38



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RECEIVED
JAN 15 2010

Castleton Group And Affiliates 401(k)
c/o Jeanne Bryant
73 Old Hickory Road, Suite 255
Brentwood, TN 37027

JANUARY 15, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 664614

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

BILLING SUMMARY THROUGH December 31, 2009

Fees For Professional Services	\$9,734.50
Expenses and Advances	\$0.00
CURRENT BILLING	<u>\$9,734.50</u>
Previous Balance Due	\$0.00
TOTAL BALANCE DUE	<u>\$9,734.50</u>

posted
Bl
1-20-10

To ensure proper credit, please return remittance page or refer to invoice number when payment is made.
Invoices are payable upon receipt. Please make checks payable to: Williams Mullen.

*If you have questions regarding this invoice, please contact
Client Account Services at 888.783.8181 x 1502.*

PLEASE REMIT TO OUR DEPOSIT ACCOUNT OR PAYMENT MAY BE MADE BY WIRE

WILLIAMS MULLEN
P. O. BOX 91719
RICHMOND, VA 23291-1719

SUNTRUST BANK
ABA #: 061000104
ACCOUNT #: 201145499

Williams Mullen Clark & Dobbins, P.C. TIN 54-1246519



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Castleton Group And Affiliates 401(k)
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CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

JANUARY 15, 2010
Invoice No: 664614

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
11/02/09	HPH	Conference with Jeanne Bryant regarding termination of Chesterton 401k.	0.20	\$79.00
11/09/09	HPH	Review pleadings from Jeanne Bryant regarding Castleton 401k termination, work on notice of appearance for Castleton case.	0.60	\$237.00
11/10/09	HPH	Teleconference with Jeanne Bryant, Rob Moore of Receivership Management, conference with R. Imperial regarding things to be done for 401K plan.	1.20	\$474.00
11/10/09	RKI	Conference with H. Harden regarding Castleton 401(k) representation.	0.20	\$70.00
11/13/09	HPH	Castleton:::Review proposed response to objection to claim; conference with R. Imperial regarding response.	0.50	\$197.50
11/16/09	HPH	Review response to claims objections, conference call with Jeanne Bryant and R. Imperial, work on notice of appearance, review Clifton's plan of reorganization.	1.20	\$474.00
11/16/09	RKI	Read proposed response to debtor Clifton's objection to 401(k) plan claim; conference J. Harden and J. Bryant regarding claims objection and confirmation hearing.	0.70	\$245.00
11/17/09	HPH	Review exhibits and revise response to claim	5.50	\$2,172.50



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CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

JANUARY 15, 2010
Invoice No: 664614

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
		objection, review dockets for pleadings referenced in response to objection to claims, further revise response, review dockets, telephone call to J. Bryant, further revise response and review pleadings, revise response, review pleadings from Castleton bankruptcies.		
11/17/09	RKI	Conference with H. Harden regarding distinguishing claim against Clifton, as Trustee, and claim against Castleton entities.	0.30	\$105.00
11/18/09	HPH	Review 401(k) summary plan description and proof of claim in joint case, revise response, review Clifton plan of reorganization, telephone call from J. Bryant, conference with R. Imperial, both regarding response to objection to claim, work on amending claim to claim administrative priority status, conference with R. Imperial regarding finalizing response and work on final revisions; work on filing response and amended claim; telephone call from J. Bryant, organize file.	2.60	\$1,027.00
11/18/09	RKI	Review revised objection; read debtor's disclosure statement and plan; conference with H. Harden regarding classification of clients claim and decision to amend to reflect section 507(a)(5) priority status; revise objection accordingly and prepare amended claim.	1.50	\$525.00
11/20/09	HPH	Review Clifton's quarterly disbursement	0.20	\$79.00



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CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

JANUARY 15, 2010
Invoice No: 664614

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
		report.		
11/23/09	HPH	Review order removing Clifton and appointing Bryant, legal research §704(a)11; review notes and order awarding fees to Hugh Davis, meet with S. Humrickhouse.	1.00	\$395.00
11/24/09	HPH	Review responses to claims objections of S. Clifton; review motion to continue hearing on conflict motion, draft motion to continue hearing on objection to 401(k) plan claim; revise motion to continue; revise motion to continue; finalize motion; legal research 29 USC §1001, et seq; telephone call from clerk's office regarding motion to continue, email Dana Sebastian at clerk's office regarding same.	3.10	\$1,224.50
11/25/09	HPH	Review agreed motions to continue and orders to continue.	0.30	\$118.50
11/30/09	HPH	Review several motions and orders regarding rescheduling of claims objections and plan confirmation.	0.20	\$79.00
12/03/09	HPH	Telephone call from J. Bryant and G. Wyatt regarding Travelers negotiations and declaratory judgment action regarding funds held by Sparkman; legal research, misappropriation issues and statute of limitation issues, conference with R. Imperial regarding same.	1.00	\$395.00
12/03/09	RKI	Conference with H. Harden regarding jurisdiction issues.	0.20	\$70.00



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CASTLETON GROUP AND AFFILIATES 401(K)

Client: 057240

Matter: 0001

JANUARY 15, 2010

Invoice No: 664614

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
12/04/09	HPH	Review October monthly report; conference with R. Imperial regarding legal research; telephone call to J. Bryant regarding jurisdictional issue of statute of limitation.	0.90	\$355.50
12/04/09	RKI	Analyze jurisdiction issues and statute of limitations issues; conference with J. Bryant and H. Harden regarding recommendation.	1.10	\$385.00
12/07/09	HPH	Legal reseach strict liability of fiduciaries.	1.00	\$395.00
12/08/09	SBL	Review DOL regulation regarding 7-day safe harbor for deposit of employee's salary deferrals to 401(k) plans; conference with H. Harden regarding same.	1.00	\$395.00
12/11/09	HPH	Review 12th report of successor trustee.	0.20	\$79.00
12/14/09	HPH	Review motion to continue confirmation hearing.	0.20	\$79.00
12/23/09	HPH	Review amendment to Clifton Plan of Reorganization.	0.20	\$79.00
TOTAL FOR SERVICES				\$9,734.50



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CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

JANUARY 15, 2010
Invoice No: 664614

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	20.10	\$7,939.50
STEVEN B. LONG	\$395.00	1.00	\$395.00
ROBERT K. IMPERIAL	\$350.00	4.00	\$1,400.00
TOTAL DISBURSEMENTS			\$0.00
TOTAL THIS STATEMENT			\$9,734.50

TUDOR LAW FIRM, P.C.

A Professional Corporation

116 Wilson Pike Circle

Suite 207

Brentwood, Tennessee 37027

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

January 4, 2010

Client #: 801

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

Invoice #: 17338

DATE	DESCRIPTION	HOURS	AMOUNT	
Nov-23-09	Telephone conference with R. Moore re: Castleton PEO issues.	0.50	125.00	BET
Dec-02-09	Research re: VCP correction for orphan plans and egregious failures.	1.50	375.00	BET
Dec-02-09	Meet with J. Bryant, R. Moore and B. Spaulding re: Castleton Group, Inc. 401(k) Plan's VCP application; prepare engagement letter to J. Bryant.	2.30	575.00	BET
Dec-10-09	Telephone conference with R. Moore; meet with R. Moore re: 2007 Form 5500, VCP filing to be prepared, bankruptcy court orders affecting Castleton 401(k) plan, possible ERISA action against SunTrust, suit on ERISA bond, and historical aspect of Castleton's bankruptcy.	2.60	650.00	BET
Dec-11-09	Review fax from R. Moore re: 401(k) amendment; emails to and from R. Moore re: same and re: IRS inquiry on late 2007 Form 5500.	0.80	200.00	BET
Dec-14-09	Emails from and to R. Moore re: asset discrepancies on Form 5500, Schedule H; review Rev. Proc. 2008-50 re: VCP fees payable for multiple employer plan submissions; telephone conference with R. Moore re: same; and re: assets available in bankruptcy estate; email to IRS (anonymously) re: payment of VCP fee.	3.00	750.00	BET

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JAN 06 2010

Dec-15-09	Review Rev. Proc. 2008-50 (continued); prepare VCP application; telephone conference with B. Spaulding; emails from and to B. Spaulding re: draft 2007 Form 5500.	4.10	1,025.00	BET
Dec-16-09	Email from IRS re: comments on orphan plan VCP filing; emails to R. Moore re: draft letter to IRS re: late 2007 Form 5500, re: Executive Staffing's sponsorship of 401(k) plan and re: IRS response to orphan plan VCP filing; emails from and to B. Spaulding re: 2007 Form 5500 revisions and re: 2007 QNEC calculations; prepare VCP application (continued; review Transamerica services agreement; emails from and to R. Moore re: same; telephone conference with B. Spaulding re: 2007 Form 5500 revisions; emails from and to, and telephone conference with, R. Moore re: Transamerica conference call scheduling.	3.00	750.00	BET
Dec-17-09	Telephone conference with B. Spaulding re: corrections to 2007 Form 5500; emails from and to B. Spaulding and R. Moore re: same and re: PPA/HEART Act amendment revision by Transamerica.	1.60	400.00	BET
Dec-18-09	Emails from B. Spaulding and R. Moore re: requests for revisions to draft 2007 Form 5500; meet with R. Moore re: plan asset rules and potential lawsuits against Travelers and SunTrust.	2.20	550.00	BET
Dec-30-09	Phoned R. Moore. (NO CHARGE)	0.10	-0-	BET
Dec-31-09	Review effective dates and signature dates on adoption and acceptance agreements (2003-2009).	2.25	562.50	BET
	TOTAL FEES	23.95	\$5,962.50	

DISBURSEMENTS:

	Disbursements	Receipts
Photocopies	15.25	
TOTAL DISBURSEMENTS	\$15.25	\$0.00

Total Fees & Disbursements	\$5,977.75
Previous Balance	\$0.00
Previous Payments	\$0.00

*posted
1/5/10*

PLEASE PAY \$5,977.75

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

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 12/01/09 THROUGH 12/31/09

Receivership Management, Inc.

DEC 2009 FEES	6,914.00	
RMI EXPENSES	<u>731.01</u>	<u>7,645.01</u>
		<u>\$7,645.01</u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

December 2009

Date	Service Description	Hours	Rate	Total
12/1/2009	PREPARE DETAIL BU EMPLOYEE LIST FOR ONE CLIENT INVOLVES IN \$262M SHORTAGE. PREPARE SCHEDULE OF HISTORICAL COMPARATIVE CLIENT BALANCES IN RESPONSE TO REQUEST IN 11-30-09 CONFERENCE CALL.	1.4	\$110.00	\$154.00
12/1/2009	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/2/2009	PARTICIPATE IN MEETING WITH ATTORNEY TO DISCUSS IRS VOLUNTARY COMPLIANCE FILING AND OTHER PLAN ISSUES.	1.5	\$110.00	\$165.00
12/2/2009	MEETING WITH BYM TUDOR RE: VCP FILING AND BACKGROUND INFORMATION 1.25; MEETING WITH S.FORTON RE: WRITTEN AND TELEPHONE INQUIRIES FROM PARTICIPANTS .4	1.65	\$130.00	\$214.50
12/2/2009	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/3/2009	DRAFT WORK ON TWELFTH REPORT 1.0	1	\$130.00	\$130.00
12/3/2009	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
12/4/2009	PREPARE SCHEDULE OF INCEPTION THRU 10-31-09 EXPENSES TO BE MAILED TO PARTICIPANTS.	1	\$110.00	\$110.00
12/4/2009	COPIES OF EMPLOYERS INTENTION OF REPAYMENTS	0.5	\$45.00	\$22.50
12/6/2009	EMAILS TO TRANSAMERICA RE: OUTSTANDING LOANS; COLLECTION OF REQUESTED DOCUMENTS AND INFORMATION FROM B.TUDOR; DRAFT TWELFTH REPORT 6.0	6	\$130.00	\$780.00
12/7/2009	COMPILE INFORMATION ON 2007 PLAN TESTING INELIGIBLE AND EXCESS CONTRIBUTIONS.	0.8	\$110.00	\$88.00
12/7/2009	WORK ON MOTION FILING	1	\$45.00	\$45.00

Friday, March 05, 2010

CASTLETON GROUP INC 401K PLAN

December 2009

Date	Name	Description	Hours	Rate	Total
12/8/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/9/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT, S.FORTON, AND B.SPAULDING RE: INQUIRY CALLS FROM PARTICIPANTS .10	0.1	\$130.00	\$13.00
12/9/2009	Sarah D. Forton	WORK ON MOTION FILING	1.5	\$45.00	\$67.50
12/10/2009	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM J.BRYANT AND S.FORTON RE: BESPAC 2; FOLLOW UP EMAIL AND CALL FROM ROD SILVA RE: PARTICIPANT LOAN INFORMATION REQUESTS 2; DRAFT DETAILED DOL TRANSMITTAL LETTER FOR 5500 2.8; MEETING WITH BYM TUDOR RE: NON-EXEMPT TRANSACTIONS, DETAIL OF TRANSACTION ROUTINE AT CASTLETON, RECOVERY ACTIVITIES, AND OTHER INFORMATION NECESSARY TO THE VCP FILING 3.0; CALL WITH J.BRYANT RE: 5500 CONCERNS .10	6.3	\$130.00	\$819.00
12/10/2009	Sarah D. Forton	E-MAIL AND COPIES RE: FORM 5500	0.5	\$45.00	\$22.50
12/11/2009	Robert E. Moore, Jr.	DRAFT EMAIL OUTLINING CONCERNS AND ADVICE FROM B.TUDOR RE: 5500 DISCLOSURE AND ANSWERS .75	0.75	\$130.00	\$97.50
12/11/2009	Sarah D. Forton	FAX TO BYM TUDOR	0.25	\$45.00	\$11.25
12/14/2009	Billy B. Spaulding	READ CORRESPONDENCE CONCERNING REPORTING OF NON EXEMPT ACTIVITY ON 2007 F5500 SCHEDULE H. DISCUSSION ON ISSUES RELATING SPECIFICALLY TO CASTLETON 401 K REPORTING, AUDIT REPORT PRESENTATION AND F5500 PRESENTATION. ENTER Q1 2008 WITHDRAWAL INFORMATION PER TRANSAMERICA TO GL. TO BE USED FOR 2008 VERIFICATION DOCUMENTATION.	2.5	\$110.00	\$275.00
12/14/2009	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: 5500 AND AUDIT-EMAIL TO B.TUDOR RE: SAME 1:0; CALL WITH B. TUDOR RE: EMAIL, COLLECTION ITEM .75	1.75	\$130.00	\$227.50
12/15/2009	Billy B. Spaulding	NUMEROUS DISCUSSIONS AND E MAILS WITH ERISA ATTORNEY CONCERNING ADJUSTMENTS TO BE MADE TO 2007 F5500 BEFORE FILING. DISCUSSIONS RELATED TO PRESENTATION OF \$262M SHORTAGE AND RESPONSE TO QUESTIONS ON SCHEDULE H PART IV. ENTER Q1 2008 DEPOSIT, FEE AND INV GAIN-LOSS INFORMATION PER TRANSAMERICA ACTIVITY REPORT TO GL.	6	\$110.00	\$660.00

CASTLETON GROUP INC 401K PLAN

December 2009

Date	Name	Description	Hours	Rate	Total
12/15/2009	Robert E. Moore, Jr.	5500 ISSUES REVIEW AND AUDIT REVIEW WITH B.SPAULDING, DISCUSSION OF SAME WITH J.BRYANT, CALL TO J. MCDUGGLE, EMAIL TO J.MCDUGGLE; REVIEW AND RESPOND TO EMAIL REQUESTS FROM B.TUDOR 1.0; MEETING WITH J.BRYANT RE: LOAN DOCUMENT REQUEST COST FROM TRANSAMERICA, REVIEW AND EMAIL SAME TO B.TUDOR .4	3.95	\$130.00	\$513.50
12/16/2009	Billy B. Spaulding	DOCUMENT REQUEST FOR ACCOUNTING ADJUSTMENT TO BE MADE TO F5500 TO ACCOUNT FOR 262M RECEIVABLE. DISCUSSION WITH CPA'S ON EFFECT ON AUDIT REPORT.	2	\$110.00	\$220.00
12/16/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM B.TUDOR, SET UP COPY PROJECT WITH S.FORTON, RESPOND TO EMAILS FROM R.SILVA, REVIEW ACCOUNTING WORK FROM B.SPAULDING, RESPOND TO EMAILS FROM B.TUDOR, LOCATE ADDITIONAL REQUESTED MATERIALS FOR B.TUDOR 3.0; CALL FROM B.TUDOR RE: ESG .5; REVIEW EMAIL AND REVISED PPA HEART AMENDMENTS FOR R.MAPES, FORWARD SAME TO B.TUDOR FOR REVIEW .4	3.9	\$130.00	\$507.00
12/17/2009	Billy B. Spaulding	DISCUSSIONS WITH ERISA ATTORNEY RELATING TO ADDITIONAL ADJUSTMENTS TO BE MADE TO2007 F5500 SCHEDULE H. PREPARE DOCUMENTATION TO BE DISTRIBUTED RELATIVE TO REQUESTED CHANGES.	3.6	\$110.00	\$396.00
12/17/2009	Sarah D. Forton	COPIES OF PLAN TESTING RESULTS AND AMENDMENTS RE: BYM TUDOR	4.5	\$45.00	\$202.50
12/21/2009	Billy B. Spaulding	ENTER Q2 2008 DEPOSIT, FEE AND INV GAIN-LOSS INFORMATION PER TRANSAMERICA ACTIVITY REPORT INTO CUMULATIVE DATABASE.	1.5	\$110.00	\$165.00
12/22/2009	Robert E. Moore, Jr.	CALL WITH C.LOGAN AND B.SPAULDING RE: REVISIONS TO 2007 5500 .25; REVIEW COURT DOCKET .10	0.35	\$130.00	\$45.50
12/28/2009	Robert E. Moore, Jr.	EMAIL TO R.SILVA RE: UPDATE ON LOAN REQUESTS .10; REVIEW SMM FOR MAILING DATE REQUIREMENTS .10 REVIEW DOCKET, PREPARE THIRTEENTH REPORT 1.25	1.45	\$130.00	\$188.50
12/29/2009	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: TRAVELERS .10; RESEARCH AND DRAFTING LETTER TO R.SPARKMAN RE: PLAN FUNDS 4.5	4.6	\$130.00	\$598.00
12/30/2009	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00

Friday, March 05, 2010

CASTLETON GROUP INC 401K PLAN

December 2009

12/31/2009	Robert E. Moore, Jr.	REVIEWED DRAFT COMPLAINT FROM G.MATHERNE, ISSUED COMMENTS TO J.BRYANT .4	0.4	\$130.00	\$52.00
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Total

\$6,914.00

RMI EXPENSE RECOVERABLE CASTLETON

12/1/09 Through 12/31/09

Category Description	12/1/09- 12/31/09
5300 EXPENSES	
6205-COPIES	-285.10
6210-POSTAGE	-23.11
6222-TELEPHONE LONG DISTANCE	-422.80
TOTAL 5300 EXPENSES	<u>-731.01</u>
OVERALL TOTAL	<u>-731.01</u>