

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

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

**EIGHTH 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 Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Eighth Report and Fee Notice for fees and expenses for the period of May 1, 2009 to May 31, 2009.

ACTIVITY REPORT

During the months of May 2009 and June, 2009, Receivership Management, Inc. (RMI) completed gathering 2007 plan testing confirmation requests of gross wage and hour information, as well as reported 401(K) deferrals and other payments to all employers.

A substantial amount of time was spent in May answering employers questions relating to completion of the plan testing documents, and organizing and analyzing the responses received from the employers. These responses were followed up and finalized during the month of June.

During the month of June a significant issue regarding compliance testing was resolved. Since the Castleton 401(K) Plan is a multiple employer plan, some of the employers elected "safe-harbor status" as provided under ERISA. Generally, if a plan maintains its "safe-harbor status" the plan is exempt from certain compliance tests.¹

¹ Safe harbor 401(k) plans are very attractive because if the plan satisfies four conditions, then the 401(k) antidiscrimination test is deemed satisfied. Then the company's owners and other highly paid employees can contribute the maximum to the 401(k) portion of the plan and not worry about receiving a refund at the end of the year. The four conditions are—

Due to the actions of the previous plan trustee, there were concerns that safe-harbor plans would need to meet all compliance tests, regardless of safe-harbor status. This was based on the fact that required contributions to the Plan, including the safe-harbor plans, were not made as required.² Second, RMI is aware that the DOL had made compliance inquiries on The Castleton Group in 2006 and the resolution of this issue may have required RMI to fully test safe harbor plans.

As a result of the investigation of these facts, the Successor 401(K) Trustee has concluded to submit safe-harbor plans to only those tests normally required of such plans under ERISA. This decision is largely based on the fact, established through research by RMI, that the employer sponsors made their required contributions to Castleton for transmittal to Transamerica. Although 17 of the safe-harbor plans within the Castleton Plan did not have their funds transmitted to Transamerica by Castleton as required, the Successor Trustee believes that there is sufficient likelihood those funds will be recovered and paid to their respective plans.

On July 2, 2009, plan testing data was transferred to Transamerica for ERISA compliance testing. RMI and Transamerica will continue work to resolve any data exceptions the Transamerica system may discover.

Lattimore, Black, Morgan & Cain PLLC, (LBMC) independent accountants secured for conducting an independent audit as required under Department of Labor rules and regulations, began its audit of the plan on March 16, 2009. As of the end of June, 2009, six (6) audit issues and six (6) audit information requests remain pending to complete the audit for plan year 2007.

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, RMI has completed its gathering of information to respond to The Travelers Insurance Company and the Successor 401(K) Trustee submitted her response on June 12. A conference meeting will be scheduled to follow up on the claim pending with Travelers. The Successor 401(K) Trustee continues to monitor the bankruptcy proceedings of James McLamb and Suzanne Clifton.

-
- a required contribution,
 - 100% vesting for the required contribution,
 - annual notice to all participants, and
 - withdrawal restrictions.

² In late November and early December 2007, Castleton received from its client employers approximately \$88,000 for 401(K) deferrals, loan repayments and matching contributions relating to the last pay period in November of 2007. On December 5, 2007, SunTrust withdrew \$150,000 from Castleton's Operating Account (which is where 401(K) contributions, salary payments, tax payments were all collected). After December 5, 2007, approximately \$174,000 in 401(K) deferrals, loan repayments, and matching contributions from Castleton's client employers was collected into the Castleton Operations Account at SunTrust. These funds were apparently used for other purposes at Castleton and were not transmitted to Transamerica. On December 14, 2007, Castleton wrote two (2) checks totaling approximately \$88,000 and were issued to Transamerica. Those checks were not paid due to the freezing of the bank account by the bankruptcy stay. Only approximately \$45,000 was in the Castleton SunTrust Operating account at the time Mr. Sparkman was given the account.

The Successor Trustee and RMI, during July and August, intend to augment their current discussions with the DOL with discussions with the IRS to address issues relating to outstanding loans of employee participants, plan termination schedules, and unresolved compliance testing failures, if any.

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 Eight 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 May 1, 2009 through May 31, 2009. Total expenses, as listed on Exhibit 3 include \$1,635.00 in Successor Trustee fees, \$1,651.50 in legal expenses and \$16,468.31 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 \$1,635.00 in Successor Trustee fees, \$1,651.50 in legal expenses and \$16,468.31 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:

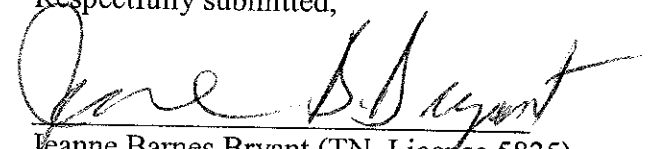
1.	Jeanne Barnes Bryant	\$1,635.00
2.	Wyatt Tarrant & Combs, LLP	\$1,651.50
3.	Receivership Management Inc.	\$9,402.66
	\$8,921.25/Contract labor	

- \$481.41/Other expenses
4. Lattimore, Black, Morgan & Cain P.C. \$7,065.65

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 July 13, 2009


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 Eighth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 13 day of July, 2009 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 Eighth 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 13 day of July, 2009 to the parties noted below

1-800-Pack-Rat, LLC
Attn: Don Platt
5335 Wisconsin Avenue NW, #800
Washington, DC 20015

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 & Georgia S. Meckes
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: 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

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

The Executive Staffing Group
Attn: Matt Savage
3700 Glenwood Avenue - Suite 130
Raleigh, NC 27612

E & E Farm Equipment
Attn: Cheryl Ellington
70 John Deere Road
Henderson, NC 27536

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
1500 S. Clinton Ave
Dunn, NC 28334

Horizon Cabinetry, Inc.
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
801 Jones Franklin Road, Ste. 270
Raleigh, NC 27606

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.
Cary, NC 27511

Mike Hensley
4601 Six Forks Rd, Suite 503
Raleigh, NC 27609

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
7406-4 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

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

Stewart Physical Therapy Clinic, Inc.
Attn: Eddie Stewart
1225 Huffman Mill Road, Suite 201
Burlington, NC 27215

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 27511

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
Attn: Jeanne Cumby
105 B South Water Street
Elizabeth City, NC 27909

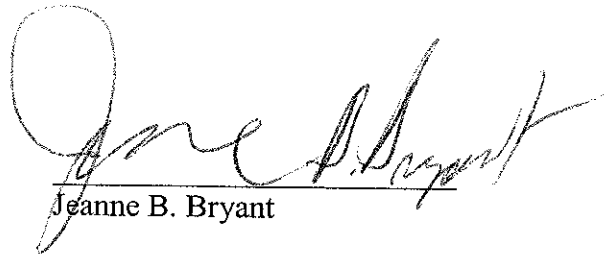
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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
1800 Perimeter Park Dr, Ste 140
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 5/01/09 THROUGH 5/31/09

Jeanne Barnes Bryant

MAY 2009 FEES

1,635.00

TOTAL FEES

\$1,635.00



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Service Provider	Description of Service	Hours	Rate	Total
5/1/2009	Jeanne Barnes Bryant	E-MAILS RE TRANSAMERICA, REVIEW STATUS RE: TRANSAMERICA, E-MAIL FROM BILLY SPAULDING RE PROBLEMS WITH AUDIT RESPONSE	0.4	\$150.00	\$60.00
5/4/2009	Jeanne Barnes Bryant	E-MAILS FROM KAYLOR GREGORY, QUESTION RE AUDIT CALL, REPORT FROM ROB MOORE RE AUDIT CALL, DISCUSSION WITH ROB MOORE RE TESTING, E-MAIL FROM GRAHAM MATHERNE RE CLAIM FILING, REVIEW FILING, RESPONSE RE SAME	0.8	\$150.00	\$120.00
5/5/2009	Jeanne Barnes Bryant	E-MAILS RE TRANSAMERICA AND AUDIT	0.2	\$150.00	\$30.00
5/6/2009	Jeanne Barnes Bryant	REVIEW AND SIGN TRANSAMERICA LETTER	0.1	\$150.00	\$15.00
5/7/2009	Jeanne Barnes Bryant	E-MAIL RE MCLAMB FILING, REVIEW SAME, E-MAILS FROM HUGH DAVIS RE CASTLETON INQUIRIES, RESPONSES RE SAME, DISCUSSION WITH GRAHAM MATHERNE RE NOTICE ON FILING, QUESTION RE SAME	0.5	\$150.00	\$75.00
5/8/2009	Jeanne Barnes Bryant	E-MAILS TO AND FROM HUGH DAVIS RE MCLAMB FILING AND CASTLETON INFORMATION, E-MAILS RE AUDIT, DISCUSSION WITH ROB MOORE RE NOTICE ON FILING, REVIEW MOTION AND STATUS REPORT ISSUES	0.8	\$150.00	\$120.00
5/11/2009	Jeanne Barnes Bryant	E-MAIL RE REPORT, CHANGES RE SAME, E-MAIL FROM BILLY SPAULDING RE AUDIT, QUESTION FROM GRAHAM MATHERNE RE BOND LETTER	0.4	\$150.00	\$60.00
5/12/2009	Jeanne Barnes Bryant	QUESTION TO BILLY SPAULDING RE AUDIT	0.2	\$150.00	\$30.00
5/13/2009	Jeanne Barnes Bryant	CALLS FROM EMPLOYERS RE STATUS, QUESTION RE CONFERENCE CALL, E-MAIL RE SAME, MEETING WITH BILLY SPAULDING AND ROB MOORE RE: TESTING	0.4	\$150.00	\$60.00

Thursday, June 18, 2009

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/14/2009	Jeanne Barnes Bryant	RESPONSE TO MEMO TO EMPLOYERS, REPORT RE AUDIT, E-MAIL FROM BILLY SPAULDING RE INFORMATION FROM EMPLOYERS, REVIEW FINAL CHANGES TO MOTION, E-MAIL TO DOL, CHRIS GRAEBE AND PHILLIP BUTTS, E-MAILS FROM TRANSAMERICA RE RESPONSES TO AUDIT	0.8	\$150.00	\$120.00
5/15/2009	Jeanne Barnes Bryant	REVIEW AND SIGN MOTION, RESPONSE TO E-MAIL FROM GRAEBE AND BUTTS	0.4	\$150.00	\$60.00
5/18/2009	Jeanne Barnes Bryant	CALLS FROM EMPLOYERS, DISCUSSION RE CALLING REMAINING EMPLOYERS, RESPONSE TO E-MAIL, MEETING WITH ROB MOORE RE: INSURANCE CLAIM	0.5	\$150.00	\$75.00
5/19/2009	Jeanne Barnes Bryant	CALLS TO EMPLOYERS, DISCUSSION WITH BILLY SPAULDING RE RESPONSES, DISCUSSION WITH ROB MOORE RE EXECUTIVE STAFFING, E-MAIL FROM HUGH DAVIS RE SAME	1	\$150.00	\$150.00
5/20/2009	Jeanne Barnes Bryant	CALLS TO EMPLOYERS RE FORMS, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL FROM HUGH DAVIS RE INFORMATION REQUESTS, E-MAIL FROM ROB MOORE RE ESG STAFFING ISSUE, DISCUSSION RE SAME	1.2	\$150.00	\$180.00
5/21/2009	Jeanne Barnes Bryant	CALL FROM EMPLOYERS RE DATA, E-MAIL FROM BILLY SPAULDING RE KLEIN, E-MAIL FROM TRANSAMERICA RE REQUESTS	0.4	\$150.00	\$60.00
5/22/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE RESPONSES	0.1	\$150.00	\$15.00
5/26/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE RESPONSE FROM TRANSAMERICA ON PROBLEMS WITH 2006 TESTING, REVIEW INFORMATION FROM TRANSAMERICA RE SAME, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE PROBLEMS WITH ESG, REVIEW ADDITIONAL INFORMATION FROM TRANSAMERICA RE ESG, E-MAILS FROM ROB MOORE AND ROBERT MAPES RE SAME	1.5	\$150.00	\$225.00
5/27/2009	Jeanne Barnes Bryant	CALL FROM HENSLEY, REVIEW PROBLEMS WITH ESG ISSUE	0.5	\$150.00	\$75.00
5/28/2009	Jeanne Barnes Bryant	E-MAILS RE LATIMORE BLACK, QUESTION RE SAME, E-MAIL RE ROLLOVER ISSUE, WORK RE TESTING	0.4	\$150.00	\$60.00
5/29/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE ESG, PROBLEMS WITH TRANSAMERICA RESPONSE, DISCUSSION WITH BILLY SPAULDING RE RESPONSES FROM EMPLOYERS, E-MAIL TO LATIMORE BLACK RE MEETING	0.3	\$150.00	\$45.00

CASTLETON GROUP INC 401K PLAN

May 2009

Total

\$1,635.00

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 5/01/09 THROUGH 5/31/09

Wyatt Tarrant & Combs

MAY 2009 FEES	INV 780208	<u>1,651.50</u>
TOTAL FEES		<u><u>\$1,651.50</u></u>

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

RECEIVED
JUN 11 2009

F.E.I. # 61-0468003

JUNE 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 780208

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 MAY 31, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,650.00
OTHER CHARGES AND DISBURSEMENTS	\$1.50
TOTAL THIS INVOICE	\$1,651.50
PREVIOUSLY BILLED AND OUTSTANDING	\$2,525.00
TOTAL AMOUNT DUE	\$4,176.50

=====
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Posted
6-11-09

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

JUNE 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 780208

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 MAY 31, 2009

05/04/09	REVIEW MATERIALS REGARDING POC IN MCLAMB BANKRUPTCY AND RELATED MATTERS; TELEPHONE CONFERENCE WITH BRYANT AND WITH R. MOORE REGARDING SAME. J. GRAHAM MATHERNE .60 hours at 250.00 per hour.	150.00
05/05/09	REVIEW OTHER POC IN CASTLETON AND MCLAMB B.R.; REVIEW DOCKET SHEETS; TELEPHONE CONFERENCE WITH SCOTT MCKELLAR REGARDING ADVERSARY PROCEEDINGS IN MCLAMB B.R.; REVIEW A.P. DOCKET SHEETS AND COMPLAINT; DRAFTING OF POC IN MCLAMB B.R.; REVISIONS TO SAME AND E-MAIL TO BRYANT AND MOORE REGARDING EXPLANATION OF NET CLAIM AGAINST MCLAMB'S 401(K) BALANCE AND REVIEW RESPONSE TO SAME REGARDING GREEN LIGHT TO FILE POC. J. GRAHAM MATHERNE 3.20 hours at 250.00 per hour.	800.00
05/07/09	REVIEW FILED POC IN MCLAMB B.R.; E-MAILS AND TELEPHONE CONFERENCE WITH J. BRYANT AND R. MOORE REGARDING SAME. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00

CONTINUE NEXT PAGE

05/08/09 E-MAILS OF MOORE AND DAVIS REGARDING POC IN
MCLAMB B.R.; REVIEW MATERIAL REGARDING
AUDIT/FIELD TESTING ISSUES.
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

05/14/09 REVIEW CORRESPONDENCE WITH THE TRAVELERS AND
ITS REQUESTS FOR INFORMATION; REVIEW DOCUMENTS
IN FILE REGARDING SAME AND E-MAIL R. MOORE
REGARDING SAME.
J. GRAHAM MATHERNE .70 hours at 250.00 per hour. 175.00

05/15/09 REVIEW NOTES REGARDING REQUESTS OF R. MOORE
RELATING TO FIDELITY BOND; TELEPHONE CONFERENCE
WITH MOORE REGARDING SAME.
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

05/21/09 REVIEW LETTER FROM TRAVELERS REGARDING FURTHER
INFORMATION ON CLAIMS; REVIEW FILE REGARDING
SAME AND E-MAIL TO R. MOORE AND J. BRYANT
REGARDING SAME.
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

05/26/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
STATUS ISSUES INVOLVING AUDIT AND FIELD TESTING
SCHEDULES AND REGARDING RESPONSE TO FIDELITY
CARRIER'S REQUEST FOR ADDITIONAL INFORMATION.
J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

TOTAL SERVICES	6.60	\$1,650.00
PHOTOCOPIES	1.50	
OTHER CHARGES AND DISBURSEMENTS		\$1.50
TOTAL THIS INVOICE		\$1,651.50
PREVIOUSLY BILLED AND OUTSTANDING		\$2,525.00
TOTAL AMOUNT DUE		<u>\$4,176.50</u>

WYATT, TARRANT & COMBS, LLP
JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 780208

Jun 9, 2009
PAGE 4

-----TIME AND FEE SUMMARY-----

-----	TIMEKEEPER-----	RATE	HOURS	FEEES
J MATHERNE	PARTNER	250.00	6.60	1650.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 5/01/09 THROUGH 5/31/09

Receivership Management, Inc.

MAY 2009 FEES	8,921.25	
RMI EXPENSES	<u>481.41</u>	9,402.66

Lattimore Black Morgan & Cain, PC

MAY 2009 FEES	<u>7,065.65</u>	<u>7,065.65</u>
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TOTAL FEES		<u><u>\$16,468.31</u></u>
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Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Service Provider	Description of Services	Hours	Rate	Total
5/1/2009	Billy B. Spaulding	PREPARE RESPONSE TO REQUEST FROM AUDITORS TRACING SELECTED OCT 2007 PAYCHECK WITHHOLDS TO RECEIPTS BY TRANSAMERICA.	2	\$110.00	\$220.00
5/1/2009	Robert E. Moore, Jr.	REVIEW EMAIL FROM B.SPAULDING RE: PRELIMINARY AUDIT STATUS .10; CALL FROM R.SILVA RE: TRANSAMERICA FAILURE TO RESPOND TO AUDITOR REQUESTS AND CORRECTIVE ACTION BEING TAKEN AND UPDATE ON PARTICIPANT CATLETT ACCESS .25; EMAIL TO BOBBI CATLETT RE: SAME .10; EMAIL FROM CHRIS LOGAN RE: AUDIT INFORMATION .10; REVISE DEMAND MEMO TO EMPLOYERS .3; EMAIL TO JOHN MARK MCDUGAL RE: UPDATE ON TRANSAMERICA .10;	0.95	\$130.00	\$123.50
5/4/2009	Robert E. Moore, Jr.	EMAIL FROM JOHN MARK MCDUGAL RE: REQUESTED TELEPHONE CONFERENCE ON AUDIT ISSUES, FORWARD TO SCHEDULE SAME WITH J.BRYANT AND B.SPAULDING .10; FOLLOW UP WITH J.BRYANT RE: DOL SUNTRUST MEMORANDUM .10; RESPOND TO QUESTIONS FROM J.BRYANT AND CONFERENCE WITH J.BRYANT AND G.MATHERNE RE: BANKRUPTCY CLAIM FILING AGAINST JAY MCLAMB .3	0.5	\$130.00	\$65.00
5/4/2009	Sarah D. Forton	MAIL OUT FOLLOW UP MEMOS RE: PLAN TESTING PACKETS	2	\$45.00	\$90.00
5/5/2009	Billy B. Spaulding	PHONE CONFERENCE WITH LBMC TO DISCUSS AUDIT STATUS. DOWNLOAD AND READ TRANSAMERICA RESPONSES TO AUDIT REQUESTS. DISCUSSION ON STATUS OF 2007 PLAN TESTING PROJECT.	2.5	\$110.00	\$275.00

Thursday, June 18, 2009

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/5/2009	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: GREEN ENGINEERING .25; UPDATE J.BRYANT RE: PLAN TESTING .3; CONFERENCE CALL WITH B.SPAULDING AND JOHN MARK MCDUGALGAL RE: AUDIT STATUS, OUTSTANDING ITEMS FROM TRANSAMERICA, IMPACT OF TRANSAMERICA DELAY, IMPORTANCE OF MATERIAL STILL SOUGHT .75; UPDATE J.BRYANT RE: SAME .25; CALL TO GREEN ENGINEERING .10; REVIEW EMAILS FROM KAYLOR GREGORY AND CHRIS LOGAN RE: GROSS WAGE REPORTS, RECONCILIATION OF TRANSACTIONS, GROSS HOURS WORKED REPORTS .2	1.85	\$130.00	\$240.50
5/5/2009	Sarah D. Forton	FORWARD QUARTERLY STATEMENTS RE: CORRECTIONS TO ADDRESSES, UPDATE TO PLAN TESTING DATABASE	1	\$45.00	\$45.00
5/6/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS FROM H.DAVIS .10; EMAIL FROM J.MARK MCDUGALGAL RE: OUTSTANDING AUDIT ITEMS AND RESPONSIBLE PARTY .10; PREPARE FUNDS TRANSFER MEMORANDUM .3	0.5	\$130.00	\$65.00
5/7/2009	Robert E. Moore, Jr.	FOLLOW UP CALL TO GREEN ENGINEERING-MESSAGE WITH MS. BOYKIN .10; REVIEW INFORMATION FROM VANCE COUNTY DEPARTMENT OF SOCIAL SERVICES RE: DECEASED PARTICIPANT DAVID SMITH, EMAIL TO R.MAPES AND R.SILVA RE: RETENTION OF BENEFICIARY DESIGNATION DOCUMENTS .2; CALL WITH G.MATHERNE RE: TRAVELERS CLAIMS ISSUES MEETING .10	0.4	\$130.00	\$52.00
5/7/2009	Sarah D. Forton	DISCUSSION WITH JENNY MERRITT RE: D-LOAN CONFIRMATION LETTERS, FORWARD AUDIT PACKETS	0.5	\$45.00	\$22.50
5/8/2009	Billy B. Spaulding	REVIEW AUDITORS REQUEST FOR PREPARATION OF LOAN CONFIRMATIONS. PHONE CONFERENCE WITH LBMC ON LOAN CONFIRMATIONS BEING PREPARED.	1	\$110.00	\$110.00
5/8/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS FROM H.DAVIS RE: OUTSTANDING RESPONSES FROM THE CASTLETON GROUP .15; DRAFT SIXTH REPORT AND FEE FILING 1.5; UPDATE B.SPAULDING RE: GREEN ENGINEERING .10; REVIEW INFORMATION FROM TRANSAMERICA RE: PARTICIPANT BENEFICIARY DESIGNATION INFORMATION, ALTERNATIVE SOURCES .10	1.85	\$130.00	\$240.50
5/8/2009	Sarah D. Forton	WORK ON D-LOAN CONFIRMATIONS, FAX TO TRANSAMERICA, FORWARD AUDIT PACKET	3	\$45.00	\$135.00

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/11/2009	Billy B. Spaulding	WORK ON CREATION OF DATABASE OF 2007 HOURS WORKED FOR 2007 401 K CLJENTS. E MARTIN'S OFFICE PROVIDED 47 CSV FILES OF 2007 HOURS WORKED AND THIS PROJECT WAS TO COMBINE THEM INTO ONE EXCEL FILE TO BE USED TO PROVIDE INFORMATION FOR PLAN TESTING.	2	\$110.00	\$220.00
5/12/2009	Billy B. Spaulding	COMPETE COMPILING FILE OF 2007 HOURS WORKED. PHONE CALL FROM EMPLOYERS WITH QUESTIONS/COMMENTS ON PLAN TESTING. WORK ON ORGANIZING DOCUMENTS RECEIVED IN RESPONSE TO PLAN TESTING MAILINGS.	3	\$110.00	\$330.00
5/12/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM C.LOGAN OF TRANSAMERICA; DISCUSSION OF SAME WITH B.SPAULDING AND RECEIVED AUDIT UPDATE FROM HIM .4	0.4	\$130.00	\$52.00
5/12/2009	Sarah D. Forton	WORK ON FEE REPORT	1	\$45.00	\$45.00
5/13/2009	Billy B. Spaulding	WORK ON NUMEROUS AUDITOR REQUESTS AND ALSO READING AND RESPONDING TO E MAILS FROM TRANSAMERICA RELATING TO AUDIT. CONTINUE ORGANIZATION OF PLAN TESTING RESPONSE.	6	\$110.00	\$660.00
5/13/2009	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING AND J.BRYANT RE: PLAN TESTING PROGRESS UPDATE AND AUDIT UPDATE .25; FINALIZE SIXTH REPORT AND FEE NOTICE .3	0.55	\$130.00	\$71.50
5/14/2009	Billy B. Spaulding	RESPOND TO ADDITIONAL REQUESTS FROM AUDITORS. DISCUSSION WITH SDR ON STATUS OF AUDIT AND 2007 PLAN TESTING. ALSO DISCUSSION ON INDIVIDUALS TO WORK ON SPECIFIC PROJECTS TO COMPLETE PLAN TESTING.	4	\$110.00	\$440.00
5/14/2009	Robert E. Moore, Jr.	EMAIL TO R.MAPES AND R.SILVA RE: AUDIT REQUESTS FROM LBMC TO C.LOGAN AT TRANSAMERICA .10; REVIEW AND RESPOND TO EMAIL FROM B.SPAULDING RE: DUCDUC LLC INFORMATION .10; RESPOND TO QUESTIONS RE: SIXTH REPORT AND FEE NOTICE .2; REVIEW AND RESPOND TO EMAILS FROM H.DAVIS RE: REQUESTED CONFIRMATIONS FROM CASTLETON GROUP INC., CONFIRM INFORMATION WITH B.SPAULDING .3	0.7	\$130.00	\$91.00
5/15/2009	Billy B. Spaulding	WORK ON TRANSFERRING DATABASE OF 2007 HOURS WORKED DATA TO 2007 CHECKS ISSUED DATABASE. RESULTING FILE TO BE USED IN PLAN TESTING.	3	\$110.00	\$330.00

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/15/2009	Robert E. Moore, Jr.	REVIEW EMAIL FROM G.MATHERNE RE: REQUESTED INFORMATION FOR TRAVELERS CLAIM, CALL WITH G.MATHERNE RE: SAME, OUTLINE INFORMATION CURRENTLY AVAILABLE, IDENTIFY OUTSIDE SOURCES FOR RECORDS AND DOCUMENTS NOT CURRENTLY IN OUR POSSESSION .75; EMAIL FROM J.BRYANT RE: EMPLOYER INQUIRIES ON PROJECT, UPDATE FROM J.BRYANT RE: SAME -3; REVISE POSTCARD NOTICES FOR SIXTH REPORT .3	1.35	\$130.00	\$175.50
5/15/2009	Sarah D. Forton	WORK ON FEE REPORT	2	\$45.00	\$90.00
5/18/2009	Billy B. Spaulding	INSPECT 2007 PLAN TESTING DOCUMENTATION RETURNED FROM EMPLOYERS AND ALSO DOCUMENTATION SUPPORTING EMPLOYERS NOT REQUIRING 2007 PLAN TESTING. THIS WILL ULTIMATELY REQUIRE INSPECTING OF DOCUMENTATION OF 70 SEPARATE EMPLOYERS. UPDATE CONTROL SCHEDULE AND IDENTIFY REMAINING ITEMS TO DO FOR EACH EMPLOYER INSPECTED.	4	\$110.00	\$440.00
5/18/2009	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM J.BRYANT RE: P.BUTTS INQUIRY .10; MEETING WITH J.BRYANT RE: INSURANCE CLAIM AND CLIFTON MCLAMB FUNDS CLAIMS -2; PARTICIPANT INQUIRY AT MMPP .10	0.4	\$130.00	\$52.00
5/19/2009	Billy B. Spaulding	CONTINUE WORKING ON INSPECTING PLAN TESTING DOCUMENTS RETURNED. DEVELOP AND UPDATE SCHEDULE TO TRACK PLAN TESTING STATUS BY EMPLOYER. PHONE CALLS WITH EMPLOYERS RELATING TO COMPLETION OF PLAN TESTING FORMS.	3	\$110.00	\$330.00
5/19/2009	Robert E. Moore, Jr.	UPDATE FROM B.SPAULDING RE: ESG STATUS FROM TRANSAMERICA CALL, REVIEW BACKGROUND INFORMATION AND EMAIL TO H.DAVIS RE: SAME; RESPOND TO QUESTIONS ON PLAN TESTING AND NONRESPONSIVE EMPLOYERS 2.0;	2	\$130.00	\$260.00
5/19/2009	Sarah D. Forton	WORK ON RESPONSES FOR PLAN TESTING	1	\$45.00	\$45.00
5/20/2009	Billy B. Spaulding	UPDATE PLAN TESTING STATUS SCHEDULE. CONTINUE REVIEW OF PLAN TESTING DOCUMENTS RETURNED. DISCUSSION ON CONTRACT "982" (ESG) INCLUDED IN CASTLETON 401 K PLAN. ANALYSIS OF 4 PARTICIPANT CONFIRMATIONS QUESTIONS REFERRED BY AUDITORS.	5	\$110.00	\$550.00

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/20/2009	Robert E. Moore, Jr.	EMAIL MEMORANDUM TO R.MAPES AND R. SILVA RE: STATUS OF EXECUTIVE STAFFING GROUP, BRIEFING OF J.BRYANT RE: CONCERNS ESG PRESENTS ON PLAN TESTING ISSUES, AUDIT ISSUES, REVIEW AND RESPOND TO MAPES EMAILS 3.2	3.2	\$130.00	\$416.00
5/20/2009	Sarah D. Forton	RE-MAIL PLAN TESTING PACKETS	0.5	\$45.00	\$22.50
5/21/2009	Billy B. Spaulding	CONTINUE REVIEW OF PLAN TESTING DOCUMENTS RETURNED. UPDATE SCHEDULE TO REFLECT CURRENT STATUS OF PLAN TESTING.	4.5	\$110.00	\$495.00
5/22/2009	Robert E. Moore, Jr.	RESPOND TO EMAIL RE: PLAN TESTING AND ESG .10	0.1	\$130.00	\$13.00
5/26/2009	Billy B. Spaulding	CONTINUE REVIEW OF PLAN TESTING DOCUMENTS RETURNED. UPDATE SCHEDULE TO REFLECT CURRENT STATUS OF PLAN TESTING. DISCUSSIONS ON ESG STATUS AND PARTICIPATION IN CASTLETON PLAN. PHONE CALLS AND DISCUSSIONS WITH K GREGORY ON OBTAINING SSN, DOH AND DOB FOR APPROXIMATELY 800 EMPLOYEES (NEEDED FOR PLAN TESTING)	5	\$110.00	\$550.00
5/26/2009	Robert E. Moore, Jr.	REVIEW EMAILS AND DETAILED ATTACHMENTS FROM R.MAPES, DISCUSSION OF SAME WITH J.BRYANT AND B.SPAULDING 1.0;	1	\$130.00	\$130.00
5/27/2009	Billy B. Spaulding	WORK WITH K GREGORY ON DEFINING CLIENTS PERSONNEL LISTS TO BE CREATED FROM DARWIN AND DOWNLOADED AS CSV FILES TO BE USED FOR MISSING SSN, DOH AND DOB EMPLOYEES SUBJECT TO PLAN TESTING. REFORMAT CSV FILES TO EXCEL FORMAT AND PERFORM VLOOKUP TO INSERT MISSING INFORMATION FOR INC SEGMENT.	6	\$110.00	\$660.00
5/27/2009	Robert E. Moore, Jr.	REVIEW ESG INFORMATION WITH B.SPAULDING, RESEARCH ACCOUNT TRANSACTIONS .7; CALL WITH R. MAPES RE: ESG .25; REVIEW COURT DOCKET .10	1.05	\$130.00	\$136.50
5/27/2009	Sarah D. Forton	RE-MAIL QTRLY STATEMENT RE: ADDRESS CORRECTION, CORRECTION OF ADDRESS	0.25	\$45.00	\$11.25
5/28/2009	Billy B. Spaulding	DOCUMENT RESPONSE TO QUESTIONS FROM AUDITORS.	1	\$110.00	\$110.00
5/28/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	1	\$45.00	\$45.00

CASTLETON GROUP INC 401K PLAN

May 2009

Date	Name	Description	Hours	Rate	Total
5/29/2009	Billy B. Spaulding	WORK ON CONVERTING CSV FILES PROVIDED BY E MARTIN OFFICE AND USED TO OBTAIN MISSING SS NUMBERS, DOB AND DOH. PREPARE FINAL SCHEDULE OF MISSING INFO AND E MAIL TO REQUEST ADDITIONAL SEARCHES.	4	\$110.00	\$440.00
5/29/2009	Robert E. Moore, Jr.	REVIEW EMAILS RE: AUDIT STATUS MEETING .10; UPDATE FROM B:SPAULDING AND J:BRYANT RE: PLAN TESTING EMPLOYER RESPONSES .10	0.2	\$130.00	\$26.00

Total **\$8,921.25**

RMI EXPENSE RECOVERABLE CASTLETON

5/1/09 Through 5/31/09

	Category Description	5/1/09- 5/31/09
5300 EXPENSES		
6205-COPIES		-58.40
6210-POSTAGE		-45.91
6215-COURIER & OVERNIGHT		-23.70
6222-TELEPHONE LONG DISTANCE		-353.40
TOTAL 5300 EXPENSES		-481.41
OVERALL TOTAL		-481.41

Lattimore Black Morgan & Cain, PC

5250 Virginia Way
PO Box 1869
Brentwood, TN 37024-1869
615-377-4600

RECEIVED
JUN 08 2009

Castleton Group Inc 401(k) Plan
Attn: Mr. Rob Moore
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027


Invoice No. 353687
Date 06/05/2009
Client No. 327313

For professional services rendered in connection with our audit of the Plan's financial statements for the year ended December 31, 2007 as detailed below:

DATE	SERVICE	STAFF	HOURS	AMOUNT
05/01/2009	Review & Supervision-Partner Review of TA status with Jenny and communications with Rob Moore.	McDougal	0.25	\$ 83.75
05/05/2009	Client Meetings Call with Rob and Billy to discuss T/A issues and audit status.	McDougal	0.25	83.75
05/06/2009	Planning and Administration Phone call with John Mark. Reading emails from TA. Summarizing pending list for client.	Merritt	2.00	250.00
05/06/2009	Investments Sending email to Sarah of loans to confirm.	Merritt	1.00	125.00
05/06/2009	Review & Supervision-Partner Partner review.	McDougal	0.75	251.25
05/07/2009	Financial Statements	Merritt	1.50	187.50
05/07/2009	Investments Conversation with client about loan confirmations	Merritt	0.25	31.25
05/12/2009	Accounts Receivable Loan confirmations.	Thomas	0.25	28.75
05/13/2009	General Binder Matters	Merritt	0.25	31.25

DATE	SERVICE	STAFF	HOURS	AMOUNT
05/13/2009	Detailed Testwork-Payroll Cycl Reviewing confirmations rec'd and participant earnings testing.	Merritt	1.25	156.25
05/13/2009	Investments Transfer testing and loan testing.	Merritt	1.50	187.50
05/13/2009	Ret. Plan - Participant Contr. Reviewing contribution per TA that didn't tie to check per Castleton.	Merritt	1.00	125.00
05/13/2009	Ret. Plan - Benefit Payments	Merritt	3.00	375.00
05/14/2009	Planning and Administration Emailing client and TPA pending list.	Merritt	0.25	31.25
05/19/2009	Planning and Administration Conference call with Billy and TA to discuss pending items and update meeting with John Mark.	Merritt	1.50	187.50
05/19/2009	Permanent Files Linking in PA's, Updating Summary of plan's disc.	Yastrebova	1.00	100.00
05/19/2009	Detailed Testwork-Payroll Cycl Confirmations	Merritt	1.50	187.50
05/19/2009	Investments Transfers testing.	Merritt	1.00	125.00
05/19/2009	Accounts Receivable Reconciling detail of receivables back to trial balance.	Merritt	0.75	93.75
05/19/2009	Ret. Plan - Participant Contr. Testing for timely remittance and reconciling schedule to trial balance.	Merritt	1.50	187.50
05/19/2009	Ret. Plan - Benefit Payments Getting Tatiana started with benefit payment testing.	Merritt	0.50	62.50
05/19/2009	Ret. Plan - Benefit Payments Benefits payment testing.	Yastrebova	0.50	50.00
05/20/2009	Financial Statements	Merritt	0.75	93.75
05/20/2009	Permanent Files	Yastrebova	0.25	25.00
05/20/2009	Detailed Testwork-Payroll Cycl Participant data and payroll testing.	Merritt	4.00	500.00
05/20/2009	Detailed Testwork-Payroll Cycl Z.1 testing	Yastrebova	0.50	50.00
05/20/2009	Investments Reviewing loans for testing.	Merritt	0.75	93.75
05/20/2009	Ret. Plan - Participant Contr. Testing timely remittance.	Merritt	1.00	125.00

DATE	SERVICE	STAFF	HOURS	AMOUNT
05/20/2009	Ret. Plan - Benefit Payments Testing	Yastrebova	0.50	50.00
05/20/2009	Review & Supervision-Partner Discussions with Jenny regarding outstanding issues and problems noted. Follow up review of audit file in loans, distributions and participant data.	McDougal	1.25	418.75
05/21/2009	Detailed Testwork-Payroll Cycl Loan testing.	Yastrebova	0.50	50.00
05/26/2009	Planning and Administration Update meeting with Kendra.	Merritt	0.25	31.25
05/26/2009	Review & Supervision-Partner Discuss various plan issues with Melnyk (manager).	McDougal	0.50	167.50
05/27/2009	Planning and Administration Update meeting with John Mark.	Merritt	0.50	62.50
05/27/2009	Financial Statements	Merritt	1.00	125.00
05/27/2009	Detailed Testwork-Payroll Cycl Clearing confirmations that came back with exception.	Merritt	1.50	187.50
05/27/2009	Investments Researching differences in loan testing.	Merritt	1.00	125.00
05/27/2009	Ret. Plan - Benefit Payments Researching differences in testing.	Merritt	1.75	218.75
05/28/2009	Financial Statements	Merritt	1.50	187.50
05/28/2009	Financial Statements Updating Fin Statements.	Ray	0.50	50.00
05/28/2009	Investments Loan testing.	Merritt	0.25	31.25
05/28/2009	Ret. Plan - Benefit Payments Resolving issues on benefit payments.	Merritt	2.00	250.00
05/29/2009	Review & Supervision-Manager	Melnyk	5.00	775.00
06/01/2009	Client Meetings Meeting with Jean, Rob and Billy to discuss all audit issues.	McDougal	1.50	<u>502.50</u>
		Total For Services		7,061.25
05/12/2009	Postage	\$ _____	4.40	
		Total For Expenses		<u>4.40</u>
		Current Amount Due		<u>\$ 7,065.65</u>

Posted

6-9-09

DATE

SERVICE

STAFF

HOURS

AMOUNT

PAYMENT DUE UPON RECEIPT

***Please note invoice number on remittance and mail to:
Lattimore Black Morgan & Cain, PC
PO Box 1869
Brentwood, TN 37024-1869***