

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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

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

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Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Sixteenth Report and Fee Notice for fees and expenses for the period of January 1, 2010 to January 31, 2010.

**ACTIVITY REPORT**

During the months of January 2010 and February 2010, Receivership Management, Inc. (RMI), continued its work finalizing certain aspects of the 2007 Audit and Form 5500, continued 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. This work has required significant research in gathering plan documents, loan documentation, and compliance amendments adopted during the Plan's operations. Besides the seven failures that were noted in the Fifteenth Report; seven more plan failures have been identified as a result of preparation for the VCP filing, for a total of fourteen (14) qualification failures. Also during the months of January and February 2010 significant efforts to collect the VCP filing fee of \$15,000 were undertaken. Under IRS guidelines, the VCP filing fee cannot be paid for by plan assets and must be paid by plan sponsors.

Based upon research and review of operations by Castleton, and information provided by Transamerica, the fourteen qualification failures are:

1. ADP/ACP Testing Failures

2. Ineligible Employees Allowed to Participate
3. Excess contribution in violation of IRC Section 415
4. Top Heavy Testing Failures
5. Defaulted Plan Loans in 2008
6. Ineligible Employer Allowed to Participate
7. Client Adoption Agreements Not Properly Retained
8. Client Adoption Amendments Not Properly Obtained
9. Improper Employer Participation Termination
10. Failure to Provide a Timely Required Minimum Distribution
11. Plan Participants not allowed to elect form and amount of Required Minimum Distribution in 2008
12. Current Plan Document not congruent with present Freeze Order of the Court
13. Freeze Order prevents plan operations as outlined in Plan Document
14. Defaulted Plan Loan in 2006

Throughout January and February 2010, the Successor 401(K) Plan trustee and her staff have worked to correct Client Adoption Agreement and Amendment problems with 19 affected employers. Additionally, as earlier indicated, documentation of participant loans and other information from Transamerica generated additional questions and concerns as to how loans were handled at the end of 2007 and the beginning of 2008. These issues make up a part of the VCP filing.<sup>1</sup>

Significant activity involving the collection of missing funds occurred during the months of January 2010 and February 2010. 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 Plan trustee and president of The Castleton Group Inc. Hearings regarding these motions and objections were scheduled for February 24, 2010, but were postponed in an effort to resolve matters pending in the Clifton Chapter 11 Bankruptcy. Negotiations during the months of January and February 2010 resulted in a negotiated settlement that preserved the Plan's claim in the Clifton Bankruptcy and clarified the Plan's position in relation to agreements between the Chapter 7 Trustee of Castleton Group Inc. and Ms. Clifton. These negotiations involved both Ms. Bryant's litigation counsel and North Carolina bankruptcy counsel.

In January, 2010, the U.S. Department of Labor filed suit in the District Court of North Carolina against Ms. Suzanne Clifton, Mr. Jay McLamb, Castleton Group Inc., the 401(K) Plan, and the Castleton Group Health Plan. The lawsuit is an ERISA enforcement action and names specific activities of Ms. Clifton and Mr. McLamb regarding violations of ERISA during the period prior to Ms. Bryant's appointment. Ms. Bryant has received a copy of the lawsuit and is proceeding to respond to the Complaint.

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<sup>1</sup> The VCP fee of \$15,000 was collected. The VCP filing was submitted to the IRS on March 10, 2010.

## 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 Sixteenth 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, 2010 through January 31, 2010. Total expenses, as listed on Exhibit 2 include \$3,960.00 in Successor Trustee fees, \$17,111.90 in legal expenses and \$7,931.56 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.

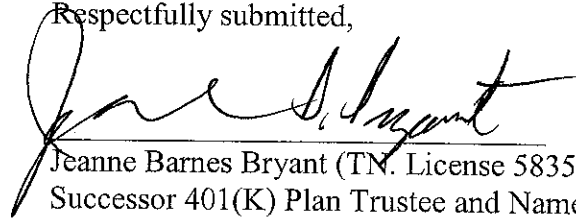
In the absence of any objection, reimbursement of \$3,960.00 in Successor Trustee fees, \$17,111.90 in legal expenses and \$7,931.56 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$3,960.00
2.	Wyatt Tarrant & Combs, LLP	\$7,773.40
3.	Williams Mullen Clark & Dobbins, PC	\$4,266.00
4.	Tudor Law Firm, PC	\$5,072.50
5.	Receivership Management Inc.	\$7,931.56
	\$7,647.75/Contract labor	
	\$283.81/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 April 12, 2010

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 Sixteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 12 day of April, 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 Sixteenth Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. ([www.receivermgmt.com](http://www.receivermgmt.com)) and that notice of filing and posting has been mailed by U.S. Mail by the 12 day of April, 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

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  
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

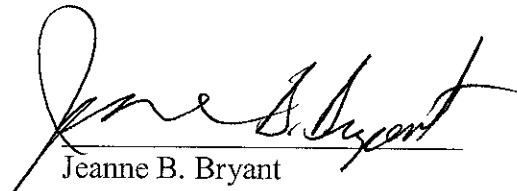
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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.

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

## Fee Schedule for Castleton Project:

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

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

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

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

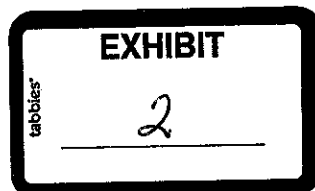
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 1/01/10 THROUGH 1/31/10

Jeanne Barnes Bryant

JAN 2010 FEES	<u>3,960.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$3,960.00</u></u></b>



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Client	Description	Hours	Rate	Total
1/4/2010	Jeanne Barnes Bryant	E-MAILS FROM TRANSAMERICA RE 5500, DISCUSSION WITH GRAHAM MATHERNE RE COMPLAINT AND DOL FILING, E-MAILS RE SAME, DISCUSSION WITH ROB MOORE RE COMPLAINT AND FILING, E-MAIL FROM DOL RE FILING, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE CHANGES TO DRAFT, REVIEW SAME, E-MAILS FROM ROB MOORE RE ISSUES WITH COMPLAINT	2	\$150.00	\$300.00
1/5/2010	Jeanne Barnes Bryant	E-MAIL FROM BESPAC RE QUESTIONS, E-MAIL TO ROB MOORE RE SAME, DISCUSSION WITH ROB MOORE RE COMPLAINT, CALL TO GRAHAM MATHERNE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE ISSUES ON FILING, CALL TO GRAHAM SHIRLEY RE LOCAL COUNSEL ISSUES, E-MAIL RE 5500, REPORT FROM ROB MOORE RE 5500 FILING AND VCP ISSUES, REVIEW AND SIGN FILING	2	\$150.00	\$300.00
1/6/2010	Jeanne Barnes Bryant	E-MAILS RE CLIFTON BANKRUPTCY DOL FILING, DISCUSSION WITH ROB MOORE RE CALLOWAY AND DAVIS, E-MAIL TO DOL RE SERVICE ISSUES, RESPONSE RE SAME, E-MAILS RE 5500, REVIEW AND SIGN AMENDED FORM, E-MAILS TO AND FROM TRANSAMERICA RE DOCUMENT ISSUE, E-MAIL FROM GRAHAM MATHERNE RE LOCAL COUNSEL, E-MAIL FROM GRAHAM SHIRLEY RE LOCAL COUNSEL ISSUE, DISCUSSION RE CONFERENCE CALL, E-MAIL TO AND FROM MIKE HENSLEY RE COMPLAINT FILING	1.1	\$150.00	\$165.00
1/7/2010	Jeanne Barnes Bryant	E-MAILS TO AND FROM JENNY MERRIT RE AUDIT QUESTIONS, DISCUSSION RE 5500 AUDIT QUESTIONS, E-MAILS TO AND FROM TRANSAMERICA RE DOCKET QUESTIONS, E-MAIL FROM ERISA COUNSEL RE DOL FILING, QUESTION RE SAME	0.5	\$150.00	\$75.00

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Name	Description	Hours	Rate	Total
1/8/2010	Jeanne Barnes Bryant	E-MAIL TO GRAHAM MATHERNE RE QUESTION ON DOL FILING AND ANSWER ISSUES, E-MAIL FROM LATIMORE BLACK RE NAME ISSUES, DISCUSSION WITH ROB MOORE RE AIG POLICY, E-MAIL RE SPARKMAN LETTER, DISCUSSION R SAME, E-MAIL FROM HUGH DAVIS RE DOL FILING, E-MAIL TO GRAHAM MATHERNE RE SAME	1	\$150.00	\$150.00
1/11/2010	Jeanne Barnes Bryant	DISCUSSIONS WITH ROB MOORE RE E-MAILS FROM HARDEN HOLMES RE HEARING, E-MAILS FROM GRAHAM MATHERNE RE SAME, CALL TO GRAHAM MATHERNE RE HEARING, SET UP CONFERENCE CALL WITH HARDEN HOLMES RE HEARING, QUESTION RE CONTINUANCE, E-MAILS RE BOND LETTERS, DOL COMPLAINT, AIG LETTER, LETTER TO SPARKMAN, DISCUSSIONS RE SAME, E-MAILS FROM AUDITOR RE CHANGES, ISSUE RE TRANSAMERICA COSTS, LOAN QUESTIONS, E-MAILS RE DOCUMENTS NEEDED FOR VCP	2.8	\$150.00	\$420.00
1/12/2010	Jeanne Barnes Bryant	E-MAIL FROM HARDEN HOLMES RE CONTINUANCE, CALL RE SAME, E-MAIL AND CALL FROM GRAHAM MATHERNE RE LETTER, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL, QUESTION RE DOL COMPLAINT TO MEMBERS, CALLS RE SAME, DISCUSSION WITH ROB MOORE RE AUDIT, TRANSAMERICA ISSUES, CONFERENCE CALL WITH ERISA COUNSEL RE VCP, DISCUSSION RE EMPLOYERS PAYMENT, DISCUSSION WITH ROB MOORE RE ADDITIONAL DOCUMENTS FROM 2006 FROM EMPLOYERS	1.5	\$150.00	\$225.00
1/13/2010	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE TAX LETTER, 5500 FILING, E-MAIL FROM TUDOR RE VCP, E-MAILS AND CALLS TO EMPLOYERS RE CONFERENCE CALL AND VCP, DISCUSSION WITH SARAH FORTON RE LISTS, E-MAIL FROM ROB MOORE AND TRANSAMERICA RE LOAN LISTS AND DOCUMENTS TO EMPLOYERS, REVIEW VCP FILING	2.3	\$150.00	\$345.00
1/14/2010	Jeanne Barnes Bryant	E-MAILS FROM BYM TUDOR RE 5500, DISCUSSIONS WITH BILLY SPAULDING RE SAME, E-MAIL FROM BILLY SPAULDING RE 5500, PREPARATION FOR CONFERENCE CALL, QUESTION RE DOL COMPLAINT, QUESTION RE INVOICES AND DOCUMENT REQUESTS	1	\$150.00	\$150.00

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Name	Description	Hours	Amount	Amount
1/15/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE INVOICES, DISCUSSION WITH BILLY SPAULDING AND SARAH FORTON RE SAME, CONFERENCE CALL WITH EMPLOYERS, DISCUSSION WITH GRAHAM MATHERNE RE SAME, E-MAIL FROM BILLY SPAULDING AND BYM TUDOR RE LIST, E-MAIL RE INVOICES ON VCP FEE	3	\$150.00	\$450.00
1/18/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE VCP ALLOCATION ON FEES, E-MAIL RE VCP CHECKS, E-MAIL RE IRS REQUIREMENTS, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE MAILING, MISSING DOCUMENTS FOR 19 EMPLOYERS, LETTERS TO GO TO EMPLOYERS, E-MAIL FROM EMPLOYERS	1.8	\$150.00	\$270.00
1/19/2010	Jeanne Barnes Bryant	REVIEW AND SIGN AMENDED 5500 LETTER, E-MAIL TO DOL RE SAME, RESPONSE RE SAME, DISCUSSION RE MAILINGS ON VCP FEE, E-MAILS RE SAME, DISCUSSION RE BOND POLICIES, QUESTION RE SAME	1.2	\$150.00	\$180.00
1/20/2010	Jeanne Barnes Bryant	E-MAIL TO EMPLOYER RE VCP FEE FILING, DISCUSSION WITH ROB MOORE RE LETTERS	0.4	\$150.00	\$60.00
1/21/2010	Jeanne Barnes Bryant	CALL FROM ROB MOORE RE LETTERS, E-MAIL FROM HENSLEY RE CALL, CALL FROM EMPLOYERS RE INVOICES, DISCUSSION RE SAME	0.5	\$150.00	\$75.00
1/22/2010	Jeanne Barnes Bryant	CALLS FROM PARTICIPANTS RE VCP, E-MAILS RE SAME, DISCUSSION RE AIG LETTER, LETTER TO CALLOWAY, QUESTION RE SAME, DISCUSSION RE INVOICES FOR VCP	0.8	\$150.00	\$120.00
1/25/2010	Jeanne Barnes Bryant	E-MAIL FROM PARTICIPANTS RE VCP LETTER, DISCUSSION WITH SARAH FORTON RE SAME, E-MAIL TO JOE CALLOWAY RE FUNDS, E-MAIL FROM ROB MOORE RE SAME, E-MAIL TO DOL RE AIG, E-MAIL FROM ROB MOORE RE SAME, QUESTION RE DOCUMENT REQUEST	0.5	\$150.00	\$75.00
1/26/2010	Jeanne Barnes Bryant	E-MAILS RE DOCUMENTS AND VCP FILING, CONFERENCE CALL WITH DOL RE COMPLAINT, DISCUSSION WITH GRAHAM MATHERNE RE AIG LETTER, E-MAILS RE LETTER, QUESTION RE SAME	1.8	\$150.00	\$270.00
1/27/2010	Jeanne Barnes Bryant	CALLS FROM EMPLOYERS RE DOCUMENTS AND VCP FILING, E-MAIL FROM PANERA BREAD, E-MAIL TO SARAH FORTON RE SAME, E-MAIL TO EMPLOYER GROUPS RE VCP, DISCUSSION WITH ROB MOORE RE RESPONSES	1	\$150.00	\$150.00

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

1/28/2010	Jeanne Barnes Bryant	E-MAILS TO EMPLOYERS RE VCP FILING, DISCUSSION RE SAME WITH SARAH FORTON, BILLY SPAULDING, RESPONSES RE SAME, QUESTION RE MOTION FILING, E-MAIL TO AND FROM HUGH DAVIS RE VCP FEE, ADDITIONAL RESPONSE FROM HUGH DAVIS, E-MAIL FROM BESPAC, E-MAILS TO SARAH FORTON RE SAME	1.2	\$150.00	\$180.00
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**Total**

**\$3,960.00**





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

F.E.I. # 61-0468003

FEBRUARY 8, 2010  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 803132

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, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$7,750.00
OTHER CHARGES AND DISBURSEMENTS	\$23.40
TOTAL THIS INVOICE	\$7,773.40
PREVIOUSLY BILLED AND OUTSTANDING	\$15,180.18
TOTAL AMOUNT DUE	\$22,953.58

*Posted  
BR  
2-16-10*

DUE UPON RECEIPT

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

**RECEIVED**  
FEB 12 2010

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

F.E.I. # 61-0468003

FEBRUARY 8, 2010  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 803132

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, 2010

01/04/10 REVISIONS TO DRAFT COMPLAINT AS TO TRAVELERS;  
REVIEW CONTRIBUTION INFORMATION AND I.D.  
INFORMATION AS TO PARTICIPATING EMPLOYERS;  
REVIEW OF CASTLETON BANK STATEMENT INFORMATION  
REGARDING LOWEST DAILY BALANCE ANALYSIS AND  
RELATED MATTERS; TELEPHONE CONFERENCE WITH  
BRYANT REGARDING STATUS ISSUE AND REGARDING  
ANTICIPATED SUIT OF DOL AGAINST CLIFTON AND  
MCLAMB REGARDING 401(K) BALANCE; E-MAIL TO  
BRYANT AND MOORE REGARDING STATUS OF DRAFT  
COMPLAINT AS TO TRAVELERS AND REGARDING  
INSTRUCTIONS AS TO FIDUCIARY LIABILITY POLICY.  
J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

01/05/10 REVIEW OF DOL COMPLAINT AGAINST CLIFTON AND  
MCLAMB; OUTLINING OF NOTES REGARDING SAME AND  
IMPACT UPON TRAVELERS; REVIEW E-MAIL FROM  
BRYANT REGARDING FURTHER ANALYSIS ON DOL  
COMPLAINT; TELEPHONE CONFERENCE WITH BRYANT AND  
MOORE REGARDING DOL COMPLAINT; INFORMATION  
RELATED THERETO AND IMPACT UPON ASSET RECOVERY  
COMMUNICATIONS WITH EMPLOYER GROUPS AND  
TRAVELERS CLAIM; FURTHER EDITING OF DRAFT  
TRAVELERS' COMPLAINT.  
J. GRAHAM MATHERNE 2.70 hours at 250.00 per hour. 675.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 803132

- 
- 01/06/10 REVIEW ADVERSARY PROCEEDING FILED BY DOL IN CLIFTON B.R. REGARDING NON-DISCHARGEABILITY; CROSS-REFERENCE TO OTHER COMPLAINTS AND TO DRAFT OF TRAVELERS OUTLINE ISSUE AND E-MAIL TO MOORE AND BRYANT REGARDING SAME; REVIEW E-MAIL AND RESPOND TO E-MAIL FROM BRYANT REGARDING N.C. LOCAL COUNSEL (GRAHAM SHIRLEY) AND RELATED ISSUES.  
J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour. 450.00
- 01/07/10 TELEPHONE CONFERENCE WITH R. MOORE REGARDING STATUS ISSUES AND REGARDING FINALIZATION OF ISSUES RELATING TO MAYHEW, DECEMBER 17, 2007 EVENTS AND TRAVELERS CLAIM.  
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00
- 01/08/10 REVIEW TUDOR E-MAIL TO GROUP REGARDING 401(K) BALANCE AND REGARDING ISSUES RELATING TO DOL LAWSUITS AND RELATED MATTERS AND REGARDING ANSWER TO DOL COMPLAINT; REVIEW E-MAIL FROM BRYANT REGARDING SAME AND RECEIPT OF DOL COMPLAINT REGARDING POTENTIAL ANSWER/RESPOND TO SAME; REVIEW E-MAIL FROM R. MOORE REGARDING NEED TO DISCUSS FIDUCIARY LIABILITY POLICY AND RESPOND TO SAME; REVIEW FIDUCIARY POLICY FILE; REVIEW E-MAILS FROM BRYANT REGARDING DEMAND LETTER TO SPARKMAN AND REGARDING LETTER FROM DAVIS TO SHANAHAN; LENGTHY TELEPHONE CONFERENCE WITH R. MOORE REGARDING FIDUCIARY BOND ISSUES AND RELATED MATTERS AND CLIFTON B.R. INTERPLAY; LENGTHY TELEPHONE CONFERENCE WITH HARDIN HOLMES REGARDING SAME AND REGARDING WAYS TO PRESERVE FIDUCIARY LIABILITY CLAIM; FURTHER TELEPHONE CONFERENCE WITH R. MOORE REGARDING SAME.  
J. GRAHAM MATHERNE 3.10 hours at 250.00 per hour. 775.00
- 01/11/10 FURTHER REVIEW OF FIDUCIARY BOND MATERIALS; DRAFTING OF LETTER TO AIG; REVIEW OF AIG CORRESPONDENCE WITH SPARKMAN COUNSEL, MCLAMB COUNSEL AND CLIFTON COUNSEL; REVIEW OF E-MAIL FROM HARDIN HOLMES REGARDING CLIFTON B.R. HEARING AND BRYANT'S REQUIRED ATTENDANCE; RESPOND TO SAME; FURTHER DRAFTING AND REVISION AND CROSS-CHECKING ON LETTER TO AIG; REVIEW MCLAMB B.R. FILES REGARDING AIG LETTER; E-MAIL TO CLIENT GROUP REGARDING DRAFT LETTER TO AIG; E-MAIL TO BRYANT AND MOORE REGARDING IMPACT OF DOL COMPLAINT AS TO FIDELITY BOND CLAIM/COMPLAINT AGAINST TRAVELERS; NUMEROUS E-MAILS OF HOLMES, MOORE AND BRYANT REGARDING ISSUES RELATING TO CLIFTON B.R. AND ASSET/CLAIM

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 803132

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RECOVERY IN THAT FORUM AND AS TO ALL OTHERS INCLUDING TRAVELERS; LENGHTY TELEPHONE CONFERENCES WITH HOLMES, MOORE AND BRYANT REGARDING SAME; REVIEW OF SPARKMAN SETTLEMENT AND COURT ORDERS APPROVING SAME AND RELATED INFORMATION AND E-MAIL TO CLIENT GROUP REGARDING PREREQUISITE OF CLIFTON PLAN CONFIRMATION AS TO FINALIZATION OF SETTLEMENT.  
J. GRAHAM MATHERNE 7.10 hours at 250.00 per hour. 1775.00

01/12/10 FURTHER EDITS AND FINALIZATION OF DRAFT LETTER TO AIG; REVIEW OF MCLAMB B.R. DOCUMENTS AND DOCKET SHEET REGARDING SAME REGARDING STATUS; E-MAIL TO CLIENT GROUP REGARDING SAME; REVIEW CLIFTON B.R. FILINGS REGARDING CONTINUING FROM OTHER CREDITORS AS TO 1/14/10 HEARING; E-MAILS OF H. HARDIN REGARDING SAME; E-MAIL TO CLIENT GROUP REGARDING OPTIONS AS TO VARIOUS RECOVERY AVENUES AND TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; REVIEW OF AND RESPOND TO E-MAILS FROM H. HARDIN REGARDING A CONTINUANCE OF 1/14 HEARING AND REVIEW CONSENT ORDER FILED REGARDING SAME; REVIEW E-MAILS FROM R. MOORE REGARDING ERISA PLAN ASSET POSITIONS.  
J. GRAHAM MATHERNE 2.80 hours at 250.00 per hour. 700.00

01/13/10 LEGAL RESEARCH AS TO PLAN ASSET ISSUE (1 POINT SOLUTIONS CASE AND RELATED INFORMATION); E-MAILS TO GROUP REGARDING SAME; E-MAILS FROM TUDOR AND R. MOORE REGARDING SAME; TELEPHONE CONFERENCE WITH BRYANT REGARDING OPEN ISSUES AND FRIDAY CONFERENCE WITH CONTRIBUTING EMPLOYERS AND REGARDING ANSWER TO DOL SUIT AND RELATED ASSET RECOVERY AVENUES AND REGARDING DOL PURSUING AIG POLICY; LEGAL RESEARCH REGARDING RULE 19 JOINDER OF 401(K) PLAN INTO DOL SUIT  
J. GRAHAM MATHERNE 2.30 hours at 250.00 per hour. 575.00

01/14/10 REVIEW COURT ORDERS AND MOTIONS REGARDING RE-SETTING OF CLAIM OBJECTION HEARINGS; E-MAIL TO CLIENT GROUP REGARDING SAME AND REGARDING FURTHER MATTERS TO ADDRESS.  
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

01/15/10 TELEPHONE CONFERENCE WITH BRYANT REGARDING TELEPHONE CONFERENCE WITH PARTICIPATING EMPLOYERS.  
J. GRAHAM MATHERNE .40 hours at 250.00 per hour. 100.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 803132

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01/19/10	CONFERENCE WITH BRYANT REGARDING AIG LETTER AND SPARKMAN LETTER; REVIEW LATEST DRAFT OF SPARKMAN LETTER AND REVIEW MATERIALS RELATING TO AIG LETTER. J. GRAHAM MATHERNE .70 hours at 250.00 per hour.	175.00
01/20/10	REVIEW OF AIG MATERIALS AND LENGTHY TELEPHONE CONFERENCE WITH R. MOORE REGARDING OPTIONS AS TO CLIFTON AND MCLAMB, CASTLETON BR; DOL COMPLAINT, AIG AND TRAVELERS MATTERS; REVIEW AND REVISE MOORE DRAFT LETTER TO SPARKMAN REGARDING \$45,000. J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour.	450.00
01/21/10	FINALIZATION OF REVISIONS TO R. MOORE'S LETTER TO SPARKMAN AND REVISION TO DRAFT LETTER TO AIG. J. GRAHAM MATHERNE .50 hours at 250.00 per hour.	125.00
01/22/10	FINAL REVIEW OF AIG LETTER EDITS AND E-MAIL OF SAME TO BRYANT AND MOORE; E-MAILS OF BRYANT AND MOORE REGARDING LETTER TO SPARKMAN AND CONFERENCE WITH BRYANT REGARDING SAME AND CONTACT WITH DOL REGARDING AIG. J. GRAHAM MATHERNE .70 hours at 250.00 per hour.	175.00
01/25/10	REVIEW E-MAILS AND FURTHER E-MAILS OF ROB MOORE AND J. BRYANT REGARDING AIG/DOL ISSUES AND CONTACT. J. GRAHAM MATHERNE .70 hours at 250.00 per hour.	175.00
01/26/10	REVIEW FIDUCIARY POLICY ISSUES AND RELATED MATTERS IN PREPARATION FOR TELEPHONE CONFERENCE WITH DOL; CONFERENCE WITH BRYANT AND MOORE PRIOR TO CONFERENCE CALL WITH DOL; FURTHER CONFERENCE WITH BRYANT AND MOORE REGARDING SAME AND REGARDING DRAFT LETTER TO SPARKMAN SENT TO CALLAWAY; E-MAILS AND TELEPHONE CONFERENCES WITH MOORE AND BRYANT REGARDING FINALIZATION OF LETTER TO AIG; FINALIZE SAME AND CROSS-CHECK EXHIBITS; E-MAIL TO CLIENT GROUP, DOL AND AIG REGARDING AIG LETTER AND SENDING OF SAME. J. GRAHAM MATHERNE 2.40 hours at 250.00 per hour.	600.00

TOTAL SERVICES

31.00 \$7,750.00

PHOTOCOPIES

23.40

OTHER CHARGES AND DISBURSEMENTS

\$23.40

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 803132

Feb 8, 2010  
PAGE 6

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TOTAL THIS INVOICE	\$7,773.40
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PREVIOUSLY BILLED AND OUTSTANDING	\$15,180.18
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<b>TOTAL AMOUNT DUE</b>	<b>\$22,953.58</b>
	=====

\*-----TIME AND FEE SUMMARY-----\*

*-----TIMEKEEPER-----*	RATE	HOURS	FEEES
J MATHERNE PARTNER	250.00	31.00	7750.00



WILLIAMS MULLEN

A Professional Corporation

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

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

FEBRUARY 18, 2010  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 669247

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

BILLING SUMMARY THROUGH January 31, 2010

Fees For Professional Services	\$4,266.00
Expenses and Advances	\$0.00
CURRENT BILLING	\$4,266.00
Previous Balance Due	\$9,734.50
<b>TOTAL BALANCE DUE</b>	<b>\$14,000.50</b>

Posted  
← EJ  
2-23-10

RECEIVED  
FEB 22 2010

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*





WILLIAMS MULLEN

*A Professional Corporation*

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

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

FEBRUARY 18, 2010  
057240.0001  
HOLMES P. HARDEN  
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<b>TOTAL BALANCE DUE</b>	<b><u>\$14,000.50</u></b>

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

FEBRUARY 18, 2010  
Invoice No: 669247

FOR PROFESSIONAL SERVICES RENDERED

**ITEMIZED SERVICES BILL**

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
01/05/10	HPH	Review S. Clifton's November report.	0.20	\$79.00
01/06/10	HPH	Review Dept of Labor complaint against Clifton et als and forward to J. Bryant; review complaint to determine dischargeability of debt by Dept. of Labor.	0.80	\$316.00
01/07/10	HPH	Review CNS Triangle area report regarding Solis Complaint.	0.20	\$79.00
01/08/10	HPH	Review trustee's 13th report; telephone call from G. Matherne regarding AIG breach of fiduciary duty policies, DOL suit in district court and response, review pleadings regarding same, objection to claim; review file regardign pleadings for G. Matherne.	1.20	\$474.00
01/11/10	HPH	Transmit pleadings to Mr. Matherne; review 401k plan's objection to confirmation; review 1-14 docket; email J. Bryant regarding 1-14 hearing; review Sparkman's complaint and settlement agreement; attention to correspondence with Mr. Matherne regarding conduct of hearing on objection to claim; review draft letter to AIG; revise amended claim, review pleadings file regarding 1-14 hearing; telephone call to G. Shirley regarding fidelity bond and 1-14 hearing; work on draft	5.10	\$2,014.50



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

FEBRUARY 18, 2010  
Invoice No: 669247

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
		of motion to continue; conference call J. Barners and G. Matherne; review status of McLamb bankruptcy; telephone call and email to debtor's counsel Kevin Sink seeking continuance; review Clifton docket; work on draft order continuing hearing.		
01/12/10	HPH	Revise motion to continue and email K. Sink regarding same; review DOL complaint, telephone call to J. Bryant regarding same; review Clifton reorganization plan and Castleton Group order; attention to correspondence with Mr. Matherne; telephone call to G. Crampton regarding continuing hearing, telephone call to creditor attorney John Williford regarding continuance of all objections; telephone call to D. Sebastian at clerk's office regarding continuing hearing; attention to correspondence with G. Crampton and clerk's office regarding continuing hearing; review revised AIG letter.	2.30	\$908.50
01/13/10	HPH	Review docket for 1/14/10 regarding continuance sought.	0.20	\$79.00
01/14/10	HPH	Confirm continuance and review Matherne correspondence and creditor motions to continue and orders.	0.20	\$79.00
01/27/10	HPH	Review IAG O'Driscoll letter and attachments.	0.40	\$158.00
01/28/10	HPH	Review trustee's interim report.	0.20	\$79.00
<b>TOTAL FOR SERVICES</b>				<b>\$4,266.00</b>



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

FEBRUARY 18, 2010  
Invoice No: 669247

**ATTORNEY RECAP**

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	10.80	\$4,266.00
<b>TOTAL DISBURSEMENTS</b>			\$0.00
<b>TOTAL THIS STATEMENT</b>			\$4,266.00

**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

February 1, 2010

Client #: 801

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

Invoice #: 17368

DATE	DESCRIPTION	HOURS	AMOUNT	
Jan-04-10	Telephone conferences with R. Moore re: outstanding Transamerica issues and receipt of participant loan paperwork; emails from R. Moore re: same.	0.50	125.00	BET
Jan-05-10	Review DOL complaint re: breaches of fiduciary duty; telephone conferences with R. Moore; conference call with R. Moore, B. Spaulding and Transamerica representatives re: 401(k) issues; emails from R. Moore and B. Spaulding; emails to C. Logan; review notes re: missing adoption agreements; review bankruptcy schedules re: S. Clifton's stock ownership; emails from and to R. Moore re: same.	3.20	800.00	BET
Jan-06-10	Emails from R. Mapes and R. Moore re: missing signed documents.	0.10	25.00	BET
Jan-07-10	Emails from and to R. Moore re: Clifton/McLamb balances, status of revised 2007 auditor's report, revisions to 2007 Form 5500, and missing plan documents.	0.30	75.00	BET
Jan-11-10	Emails from and to R. Moore re: exemption from automatic stay in bankruptcy; emails from and to R. Moore re: delinquent participant loan reporting on Form 5500; review Form 5500 Instructions re: same.	1.70	425.00	BET

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FEB 03 2010

Jan-12-10	Conference call with R. Moore and J. Bryant re: VCP application; telephone conference with R. Moore re: finalization of 2007 Form 5500, DOL lawsuit against Clifton and McLamb, and VCP application; email to G. Matherne re: J. Lundin's ERISA plan assets decision.	1.50	375.00	BET
Jan-13-10	Review email and attachments from R. Moore re: Halpin and Jackson plan asset cases; email to R. Moore re: same; prepare VCP application (continued); email to R. Moore and J. Bryant re: draft VCP application; review new DOL plan asset guidance (issued today).	2.20	550.00	BET
Jan-14-10	Prepare spreadsheet for Castleton Group, Inc. 401(k) plan loans to participants.	0.60	45.00	BLM
Jan-14-10	Review Darwin spreadsheet and compare to notes re: plan documents received; emails to and from B. Spaulding re: same.	2.30	575.00	BET
Jan-15-10	Emails from and to B. Spaulding re: payment of VCP fee.	0.25	62.50	BET
Jan-18-10	Email from C. Logan re: additional prior plan documents for Nortex; XS, Inc.; Wake Forest Urgent Care; MBA Software; and Ducduc; email from B. Spaulding re: non-participation statements; telephone conferences with R. Moore and B. Spaulding re: 2007 Form 5500 and VCP application.	1.10	275.00	BET
Jan-20-10	Review participant loan document records.	2.75	687.50	BET
Jan-21-10	Email to R. Moore re: participant loan materials and data received from Transamerica.	1.00	250.00	BET
Jan-22-10	Review additional adoption and participation agreements received from Transamerica re: XS, Inc., Nortex, MBA Software, and Ducduc, LLC; review 2007 testing results for Wake Forest Urgent Care; email from R. Moore re: participant loans.	0.75	187.50	BET
Jan-25-10	Telephone conference with R. Moore re: MBA Software, Nortex, TriSure, Verticle Solutions,	2.00	500.00	BET

Albemarle Propane, Wake Forest Urgent Care, and Furndex; and re: DOL's recent litigation position in Florida that bankruptcy courts lack subject matter jurisdiction over ERISA plans; email to C. Logan re: Wake Forest Urgent Care ADP test; telephone conference with B. Spaulding re: same; revise VCP application draft to reflect failure of Nortex and XS, Inc. to adopt 401(k) safe harbor provisions in 2007, effective January 1, 2008.

Jan-28-10	Emails from and to R. Moore re: no response from Transamerica on plan loan questions.	0.10	25.00	BET
	<b>TOTAL FEES</b>	<b>20.35</b>	<b>\$4,982.50</b>	

**DISBURSEMENTS:**

	<b>Disbursements</b>	<b>Receipts</b>
Photocopies	90.00	
<b>TOTAL DISBURSEMENTS</b>	<b>\$90.00</b>	<b>\$0.00</b>
<b>Total Fees &amp; Disbursements</b>	<b>\$5,072.50</b>	
Previous Balance	\$5,977.75	
Previous Payments	\$0.00	

*Posted  
Bf  
2-2-10*

**PLEASE PAY \$11,050.25**

**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.

JAN 2010 FEES	7,647.75	
RMI EXPENSES	<u>283.81</u>	<u>7,931.56</u>
		<b><u><u>\$7,931.56</u></u></b>

**TOTAL FEES**



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN** **January 2010**

Date	Client	Description	Hours	Rate	Total
1/4/2010	Robert E. Moore, Jr.	REVIEW FILING FROM DOL, RESEARCH AND RESPOND TO ISSUES OF CONCERN; REVIEW LOAN DOCUMENTATION FROM R. SILVA; EMAILS TO B.TUDOR RE: LOAN DOCUMENTATION, CALL WITH TUDOR RE: ESG; EMAILS TO AND FROM R. SILVA SETTING UP CONFERENCE CALL;	4.8	\$130.00	\$624.00
1/5/2010	Billy B. Spaulding	PREPARE FOR AND PARTICIPATE IN PHONE CONFERENCE TO DISCUSS CHANGES TO 2007 FORM 5500, 2008 FORM 5500 AND DOCUMENTATION OF PLAN AMENDMENTS.	1	\$110.00	\$110.00
1/5/2010	Robert E. Moore, Jr.	EMAIL TO J.MCDOUGLE AND B.TUDOR RE: RECEIPT OF REVISED 2007 5500, DISCUSSION WITH B.SPAULDING RE: SAME, EMAIL FROM B.TUDOR NOTING ERROR; CONFERENCE CALL WITH C.LOGAN, R. SILVA, R.MAPES, B.SPAULDING AND B.TUDOR RE: 2007 FORM 5500 CORRECTIONS AND RECEIPT OF SECOND REVISION, ESG COMPLIANCE QUESTIONS, LOAN DOCUMENTATION QUESTIONS, 2006 AMENDMENT ADOPTIONS DOCUMENTATION; REVIEW AND RESPOND TO EMAIL FROM R.MAPES RE: RESEARCH CHARGES ; RESEARCH ESG OWNERSHIP QUESTION AND DRAFT EMAIL RESPONSE TO B.TUDOR	2.95	\$130.00	\$383.50
1/6/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS RE: VCP, INFORMATION REQUESTS TO TRANSAMERICA, FORM 5500 AND AUDIT REPORT UPDATE; CALL WITH H.DAVIS AND J.CALLOWAY RE: DOL ACTION AGAINST CLIFTON; COURT REPORT FILING AND COORDINATION OF EMPLOYER CONFERENCE CALL; EMAIL TO M.SAVAGE RE: CONTROLLED GROUP STATUS;	3.1	\$130.00	\$403.00
1/6/2010	Sarah D. Forton	WORK ON MOTION FILING, LETTERS TO EMPLOYERS RE: CONFERENCE CALL, CALL FROM PARTICIPANT RE: STATUS	3.5	\$45.00	\$157.50

Monday, April 05, 2010

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Name	Description	Hours	Rate	Total
1/7/2010	Robert E. Moore, Jr.	CALLS WITH G.MATHERNE AND J.BRYANT RE: DOL CASE, SPARKMAN MATTERS, AND TRAVELERS MATTERS .4; EMAIL TO C.LOGAN AND R.MAPES RE: QUESTIONS FROM LBMC .10; EMAIL AND CALLS TO J.MERRIT RE: REVISED AUDIT REPORT .10; EMAIL TO H.DAVIS AND J.CALLOWAY RE: PLAN ASSET CASES .10	0.7	\$130.00	\$91.00
1/7/2010	Sarah D. Forton	PULL PARTICIPANT STATEMENTS ONLINE	0.25	\$45.00	\$11.25
1/8/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: AIG; CALL WITH G. MATHERNE RE: SAME; REVIEW INFORMATION SENT BY TRANSAMERICA RE: DUPLICATIVE REQUESTS; EMAIL TO B.TUDOR RE: SAME; REVIEW WITH S.FORTON CURRENT STATUS FOR PARTICIPANT CALLS	2.85	\$130.00	\$370.50
1/11/2010	Billy B. Spaulding	INSPECT REVISED VERSION OF AUDITORS REPORT. DISCUSSIONS WITH AUDITORS ON PROPER PRESENTATIONS OF LOANS IN PART 4 OF SCHEDULE H OF 5500.	0.5	\$110.00	\$55.00
1/11/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS RE: CLIFTON BANKRUPTCY .2; REVIEW REVISED AUDIT REPORT AND REP LETTER WITH B.SPAULDING .3; RESPOND TO QUESTIONS FROM J.BRYANT RE: CLIFTON BANKRUPTCY .10	0.6	\$130.00	\$78.00
1/12/2010	Billy B. Spaulding	PHONE CONFERENCE ON SCHEDULE H LOANS PRESENTATION ISSUE.	0.2	\$110.00	\$22.00
1/12/2010	Robert E. Moore, Jr.	CALLS WITH J.MERRIT AND J. MCDOUGLE RE: AUDIT REPORT, REPORTING REVISIONS, REPRESENTATIONS LETTER; REVIEW INFORMATION RE QUESTIONS FROM B.TUDOR; CALL AND EMAIL TO R.MAPES RE: TRANSAMERICA RECORDS AND INFORMATION REQUESTS; CALL WITH B. TUDOR RE: VCP FILING INFORMATION REQUESTS, DOL CASE MATTERS, COLLECTION ISSUES, PLAN DOCUMENT COMPLIANCE ISSUES; CONFERENCE CALL WITH J.BRYANT AND B.TUDOR RE: EMPLOYERS CALL, VCP FEES, 2006 PLAN AMENDMENTS; DISCUSSION WITH J.BRYANT RE: LBMC REPRESENTATIONS LETTER AND 5500 STATUS; EMAIL TO B.TUDOR RE: 4TH CIR PLAN ASSETS CASE	3.9	\$130.00	\$507.00
1/13/2010	Billy B. Spaulding	INSPECT DRAFT VERSION OF AUDITORS REPORT. SEND MGMT REP LETTER TO AUDITORS. DISCUSSION ON VCP FILING. PREPARE PRELIMINARY ALLOCATION OF FEE FOR VCP FILING. INSPECT DRAFT OF VCP SUBMISSION.	4	\$110.00	\$440.00

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Name	Description	Hours	Rate	Amount
1/13/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL RE: VCP FILING FEES AND SPARKMAN LETTER .25	0.25	\$130.00	\$32.50
1/13/2010	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT AND BILLY SPAULDING RE: CONFERENCE CALL, E-MAILS RE: SAME	0.5	\$45.00	\$22.50
1/14/2010	Billy B. Spaulding	COMPILE INFORMATION RELATING TO NUMEROUS EMPLOYERS 2007 ACTIVITY FOR USE IN BACKUP FOR VCP FILING.	3.5	\$110.00	\$385.00
1/14/2010	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT AND BILLY SPAULDING RE: FORM 5500 FILING, CALL FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
1/15/2010	Billy B. Spaulding	PREPARE RESPONSE TO REQUEST FOR ADDITIONAL INFORMATION FOR VCP FILING. PARTICIPATE IN CONFERENCE CALL WITH EMPLOYERS TO DISCUSS LAWSUITS, FEE FOR VCP FILING AND RECOVERY OF SHORTAGE. WORK ON IDENTIFICATION OF CLIENTS TO PAY VCP FEE.	5	\$110.00	\$550.00
1/15/2010	Sarah D. Forton	E-MAILS TO EMPLOYERS RE: CONFERENCE CALL, DISCUSSION WITH JEANNE BRYANT AND BILLY SPAULDING RE: INVOICES, CALL FROM PARTICIPANT BOYLAND RE: STATUS	1.5	\$45.00	\$67.50
1/18/2010	Billy B. Spaulding	CONTINUE WORK ON BUILDING WORKSHEETS TO CALCULATE AND DOCUMENT EMPLOYERS AND AMOUNTS TO BE BILLED FOR VCP FEE. DISCUSSIONS ON EMPLOYERS TO INCLUDE IN ALLOCATION OF VCP FEE AND METHOD TO USE TO COMMUNICATE INFORMATION TO EMPLOYERS. PHONE CONFERENCE WITH VCP ATTORNEY TO DISCUSS STATUS OF FILING AND ITEMS REMAINING TO BE RESOLVED.	3	\$110.00	\$330.00
1/18/2010	Robert E. Moore, Jr.	REVIEW AUDIT, VCP INVOICE PLANNING, CONFERENCE CALL WITH B.TUDOR RE: VCP AND INVOICING; MEETING WITH J.BRYANT RE: UPDATE FROM EMPLOYERS CONFERENCE CALL, VCP FEE COLLECTION, AIG AND TRAVELERS; DRAFT VCP ASSESSMENT CORRESPONDENCE 4.2	4.2	\$130.00	\$546.00
1/19/2010	Robert E. Moore, Jr.	REVIEW COMMENTS ON VCP MAILING, FINALIZE FORM 5500 MAILING, RESPOND TO QUESTIONS FROM S.FORTON RE: INVOICES AND AMOUNTS; PARTICIPANT CALLS AND INQUIRY 3.7	3.7	\$130.00	\$481.00
1/19/2010	Sarah D. Forton	LETTERS TO EMPLOYERS RE: INVOICES, DISCUSSIONS RE: SAME, E-MAIL TO D PERRY RE: SAME, FORWARD FORM 5500 TO US DOL, COPIES AND E-MAILS RE: SAME, COPIES OF AMENDMENTS	5	\$45.00	\$225.00

**CASTLETON GROUP INC 401K PLAN**

**January 2010**

Date	Name	Description	Hours	Rate	Amount
1/20/2010	Robert E. Moore, Jr.	CALL WITH G.MATHERNE RE: LITIGATION ISSUES 1.5; REVISIONS TO SPARKMAN DEMAND LETTER .5	2	\$130.00	\$260.00
1/20/2010	Sarah D. Forton	FORWARD QUARTERLY STATEMENT, CORRECTIONS TO ADDRESSES RE: SAME	0.5	\$45.00	\$22.50
1/21/2010	Sarah D. Forton	INTELIUS SEARCHES RE: QUARTERLY STATEMENTS, LETTERS RE: SAME, PREPARATION OF MISSING PARTICIPANT DATABASE RE: SAME	2	\$45.00	\$90.00
1/25/2010	Billy B. Spaulding	RESPOND TO ERISA ATTORNEY QUESTIONS ON 2007 PLAN TESTING.	0.5	\$110.00	\$55.00
1/25/2010	Robert E. Moore, Jr.	REVIEW MISSING PLAN DOCUMENTS, CALL WITH BYM TUDOR RE: SAME; PREPARE COVER LETTER; REVIEW DOCUMENTS FOR VERTICAL SOLUTIONS AND PREPARE CORRESPONDENCE; REVIEW DRAFT AIG LETTER 2.75	2.75	\$130.00	\$357.50
1/25/2010	Sarah D. Forton	FORWARD AMENDMENTS TO EMPLOYERS	1.5	\$45.00	\$67.50
1/26/2010	Robert E. Moore, Jr.	MEETING WITH J BRYANT AND G.MATHERNE RE: AIG; CONFERENCE CALL WITH DOL REPRESENTATIVES RE: LITIGATION ISSUES, EMAILS FROM G.MATHERNE RE: AIG 3.4	3.4	\$130.00	\$442.00
1/26/2010	Sarah D. Forton	DISCUSSIONS RE: INTENT LETTERS, E-MAIL RE: SAME	0.5	\$45.00	\$22.50
1/27/2010	Robert E. Moore, Jr.	RESPOND TO INFORMATION REQUESTS FROM J.BRYANT RE: MISSING EMPLOYER INFORMATION; DOCUMENTATION 2.4; CALL WITH B.TUDOR RE: VCP QUESTIONS RE: MISSING FUNDS .3	2.7	\$130.00	\$351.00
1/28/2010	Robert E. Moore, Jr.	EMAIL AND CALL WITH ROD SILVA RE: BENEFICIARY INFORMATION NOT TRACKED BY TRANSAMERICA .2; UPDATE J.BRYANT AND S.FORTON RE: SAME .10; EMAIL TO R-SILVA AND R.MAPES RE: UPDATE ON LOAN PAYMENT DOCUMENTATION REQUEST .10; UPDATE B.TUDOR RE: SAME .10;	0.5	\$130.00	\$65.00

**Total** **\$7,647.75**

RMI EXPENSE RECOVERABLE CASTLETON

1/1/10 Through 1/31/10

Category Description	1/1/10- 1/31/10
5300 EXPENSES	
5697-OTHER FEES	-26.16
6205-COPIES	-87.00
6210-POSTAGE	-87.25
6215-COURIER & OVERNIGHT	-25.40
6222-TELEPHONE LONG DISTANCE	-58.00
TOTAL 5300 EXPENSES	-283.81
OVERALL TOTAL	-283.81