

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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**THIRTIETH 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 Thirtieth Report and Fee Notice for fees and expenses for the period of May 1, 2011 to May 31, 2011.

**ACTIVITY REPORT**

As reported in the Twenty-Eighth Report, an amended Voluntary Compliance Program Application was completed during the month of April, 2011 and submitted on April 19, 2011. Since the Twenty-Ninth Report, we have received additional change requests to the Amended Voluntary Compliance Application. Those were responded to during the last week of May and the first week of June. Recently, the IRS issued an additional request and that has been resolved as well. On June 23, 2011, the IRS indicated it had no further comments but requested a third revised version be submitted in both draft and final forms. This third re-submission is anticipated to be made July 1, 2011. It is anticipated the IRS will respond with a letter containing certain compliance directives, which, if met, will preserve the tax qualification status and allow the Plan to proceed with orderly termination. Based on information from the IRS, it is still the Successor Trustee's understanding that the IRS will complete its review so that the plan will be allowed to proceed with its corrective transactions and final termination this year.

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

As noted in the Order of October 2, 2008, before causing the Plan to pay compensation, fees or expenses, the Successor Trustee is to provide written notice (the

“Fee Notice”) of such compensation, fees or expenses, by filing the Fee Notice with the Court, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia, and to all of the Participating Employers in the Plan. The Successor Trustee submits her Fee Notice and Activity Report on a monthly basis. If, within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice or payment by the Plan of the compensation, fees or expenses described therein is filed with the Court, such compensation, fees or expenses shall be deemed reasonable expenses of the Plan and shall be paid by the Plan without further action or approval of the Court.

In an effort to reduce costs, copies of this Thirtieth 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, 2011 to May 31, 2011.

Total expenses, as listed on Exhibit 2 include \$465.00 in Successor Trustee fees, \$25.00 in legal expenses and \$645.65 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.

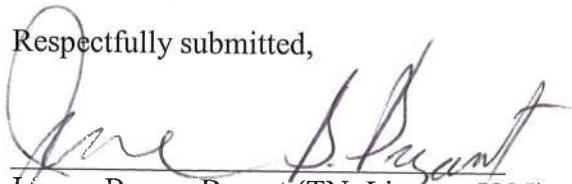
In the absence of any objection, reimbursement of \$465.00 in Successor Trustee fees, \$25.00 in legal expenses and \$645.65 in contract labor expenses will be paid from the Plan in accordance with the Court’s October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$465.00
2.	Berry & Tudor	\$25.00
3.	Receivership Management Inc.	\$645.65
	\$476.00/Contract labor	
	\$169.65/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 7/6/11

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 Thirtieth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 6 day of July, 2011 to the parties noted below**

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

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

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

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Thirtieth 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 6 day of July, 2011 to the parties noted below**

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

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

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

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

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

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

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

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

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

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

ducduc, 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  
PO Box 466  
Garner, NC 27529

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

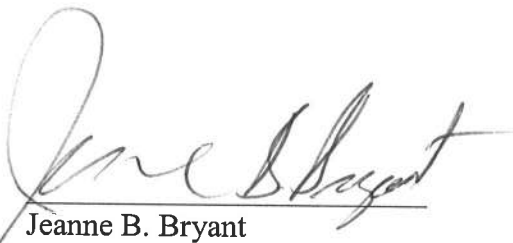
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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

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

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

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



Jeanne B. Bryant

# Receivership Management, Inc.

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

## Fee Schedule for Castleton Project:

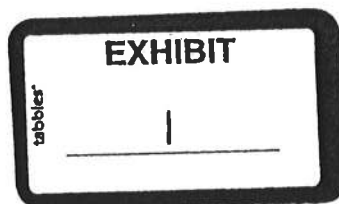
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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

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

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

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

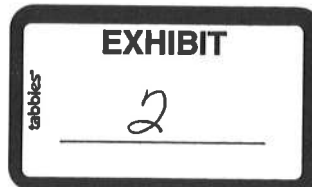


**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 5/01/11 THROUGH 5/31/11

Jeanne Barnes Bryant

MAY 2011 FEES 465.00

**TOTAL FEES** **\$465.00**



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		May 2011
5/2/2011	Jeanne Barnes Bryant	E-MAIL RE TRANSAMERICA, CALLS FROM MEMBERS, E-MAIL FROM BUTTS RE QUESTION, E-MAIL TO ROB MOORE RE SAME 0.5 \$150.00 \$75.00
5/3/2011	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING AND ROB MOORE RE BUTTS INQUIRY, CALL TO ROB MOORE RE SAME, CALLS FROM MEMBERS, CALLS FROM MEMBERS, QUESTIONS RE VCP 0.5 \$150.00 \$75.00
5/4/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE BUTTS AND ALLOCATIONS, QUESTION RE SAME 0.3 \$150.00 \$45.00
5/5/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE RESPONSE 0.1 \$150.00 \$15.00
5/8/2011	Jeanne Barnes Bryant	QUESTION RE VCP 0.1 \$150.00 \$15.00
5/12/2011	Jeanne Barnes Bryant	REVIEW REPORT, QUESTION RE VCP 0.3 \$150.00 \$45.00
5/19/2011	Jeanne Barnes Bryant	E-MAIL TO DOL., GRAEBE RE REPORT, CALLS FROM MEMBERS 0.3 \$150.00 \$45.00
5/20/2011	Jeanne Barnes Bryant	E-MAIL RE MOTION FILING 0.1 \$150.00 \$15.00
5/23/2011	Jeanne Barnes Bryant	REVIEW AND SIGN MOTION, CALLS FROM MEMBERS 0.3 \$150.00 \$45.00
5/24/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS 0.3 \$150.00 \$45.00
5/25/2011	Jeanne Barnes Bryant	E-MAIL RE STATEMENT, QUESTION RE SAME 0.1 \$150.00 \$15.00
5/26/2011	Jeanne Barnes Bryant	E-MAIL RE REQUEST FOR INFORMATION 0.1 \$150.00 \$15.00
5/31/2011	Jeanne Barnes Bryant	
<b>Total</b>		<b>\$465.00</b>

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 5/01/11 THROUGH 5/31/11

Berry & Tudor

MAY 2011 FEES	INV 17837	<u>25.00</u>	<u>25.00</u>
<b>TOTAL FEES</b>			<b><u><u>\$25.00</u></u></b>

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

*A Professional Corporation*

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

RECEIVED  
JUN 07 2011

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

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

June 1, 2011

Client #: 801

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

Invoice #: 17837

DATE	DESCRIPTION	HOURS	AMOUNT	
May-30-11	Email from P. Friend re: status of VCP application.	0.10	25.00	BET
	TOTAL FEES	0.10	\$25.00	

**DISBURSEMENTS:**

TOTAL DISBURSEMENTS \$0.00

**Total Fees & Disbursements** \$25.00

Previous Balance \$11,977.46

Previous Payments (\$8,208.50)

Posted  
BF  
6-7-11

<b>PLEASE PAY</b>	<b>\$3,793.96</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 5/01/11 THROUGH 5/31/11

Receivership Management, Inc.

MAY 2011 FEES	476.00	
RMI EXPENSES	<u>169.65</u>	<u>645.65</u>
		<u><b>\$645.65</b></u>

**TOTAL FEES**

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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**May 2011**

Date	Name	Description	Hours	Rate	Amount
5/3/2011	Billy B. Spaulding	READ AND PREPARE RESPONSE TO QUESTIONS ABOUT PAYMENTS TO TRANSAMERICA FOR PARTICIPANTS SHORTAGE.	1	\$110.00	\$110.00
5/4/2011	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS .3	0.3	\$130.00	\$39.00
5/4/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
5/6/2011	Robert E. Moore, Jr.	CALL WITH J.BRYANT RE: STATUS OF INFORMATION, EMAIL FROM P.BUTTS .2	0.2	\$130.00	\$26.00
5/10/2011	Robert E. Moore, Jr.	CALL WITH P.BUTTS RE: DR BUCH ACCOUNT AND EXPENSES .3	0.3	\$130.00	\$39.00
5/12/2011	Robert E. Moore, Jr.	REVIEW AND UPDATE FILE .25	0.25	\$130.00	\$32.50
5/12/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
5/17/2011	Robert E. Moore, Jr.	PARTICIPANT CALL .10	0.1	\$130.00	\$13.00
5/18/2011	Robert E. Moore, Jr.	PREPARE TWENTY NINTH FEE REPORT .6	0.6	\$130.00	\$78.00
5/24/2011	Robert E. Moore, Jr.	PARTICIPANT CALL .10; ORGANIZE NOTICE FILING .10	0.2	\$130.00	\$26.00
5/24/2011	Sarah D. Forton	WORK ON CASTLETON MOTION FILING	2	\$45.00	\$90.00
<b>Total</b>					<b>\$476.00</b>



RMI EXPENSE RECOVERABLE CASTLETON

5/1/11 Through 5/31/11

Category Description	5/1/11- 5/31/11
5300 EXPENSES	
6205-COPIES	-13.30
6210-POSTAGE	-25.26
6215-COURIER & OVERNIGHT	-90.89
6222-TELEPHONE LONG DISTANCE	-40.20
TOTAL 5300 EXPENSES	<u>-169.65</u>
OVERALL TOTAL	<u>-169.65</u>