

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

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

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

Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this report and request approval of fees and expenses for the period of February 1, 2013 – February 28, 2013.

ACTIVITY REPORT

Since February 1, 2013 – February 28, 2013, the Successor 401K Plan Trustee has continued to work to complete final termination of the 401K Plan.

All terminated employees who did not return their distribution request forms as of January 13, 2012 are being treated as "missing participants" as set forth in U.S. Department of Labor Field Assistance Bulletin 2004-02. On or about January 26, 2012, Transamerica transferred those participants' funds to an account established in the name of the Plan. This account held the plan funds of these participants while the Successor 401K Plan Trustee conducted a search for these terminated participants. Once this transfer took place, the Successor Trustee began working on Employer-plan to plan transfers and plan terminations. All plan to successor plan transfers have now been made for those employers who responded.

On December 20, 2012, Transamerica transmitted all funds held for undistributed participant plan accounts to the above referenced plan account that was established for participants who, after repeated attempts, failed to return their distribution forms. These participants meet the definition of "missing participants" as outlined in the U.S. Department of Labor Field Assistance Bulletin. The Successor 401K Plan Trustee has

made all termination distributions to an IRA account established for each of these missing participants at PenChecks, Inc. A total of \$408,149.70 in missing participant distributions for 106 missing participants was sent to PenChecks, Inc. on December 26, 2012. This means that all distributions were completed as of December 31, 2012. The Successor Trustee is working with the Department of Labor requesting that there be no further audit for this plan. This has been confirmed for 2012, and the IF has requested similar treatment for 2013. If this is confirmed, then a final filing noting completion of all tasks will be filed with the Court.

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. These fees and expenses will be paid from the Plan's expense reserve created by the Court's October 31, 2011 Order, rather than from accounts held at Transamerica.

In an effort to reduce costs, copies of this Forty-Third Fee Notice 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 February 1, 2013 to February 28, 2013.

Total expenses, as listed on Exhibit 2 include \$810.00 in Successor Trustee fees, \$25.00 in legal fees and \$485.24 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of February 1, 2013 – February 28, 2013.

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.

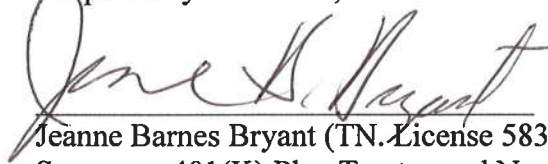
In the absence of any objection, total reimbursement for \$810.00 in Successor Trustee fees, \$25.00 in legal fees and \$485.24 in contract labor expenses will be paid from the Plan's expense reserve in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|------------------------------|----------|
| 1. | Jeanne Barnes Bryant | \$810.00 |
| 2. | Berry & Tudor PC | \$25.00 |
| 3. | Receivership Management Inc. | \$485.24 |
| | \$329.00/Contract labor | |
| | \$156.24/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 March 22, 2013

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 Forty-Third Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 22nd day of March, 2013 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 Forty-Third 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 22nd day of March, 2013 to the parties noted below

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

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

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

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

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

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

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

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

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

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

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

The Executive Staffing Group
Attn: Matt Savage
324 South Academy St
Cary, NC 27511

E & E Farm Equipment
Attn: Cheryl Ellington
70 John Deere Road
Henderson, NC 27537

Family Medical Supply, Inc.
Attn: Joey Tart
1120 W. Broad Street
Dunn, NC 28334

Fortner Insurance Agency, Inc
Attn: William Shurley
311 Oak Avenue, P.O. Box 39
Spruce Pine, NC 28777

Furndex.com
Attn: Jimmy Redmond
604 Sunset Drive
High Point, NC 27262

Galaxy Travel dba Prestige Travel of NC
Attn: Aaron Spaulding
5400 Glenwood Avenue, Suite 200
Raleigh, NC 27612

Harnett Tractor Company, Inc
Attn: David Lewis
PO Box 1152
Dunn, NC 28334

Cabinets by Horizon, LLC
PO Box 466
Garner, NC 27529

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

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

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

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

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

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

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

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

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

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
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

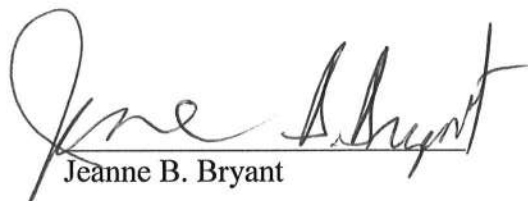
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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.

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.

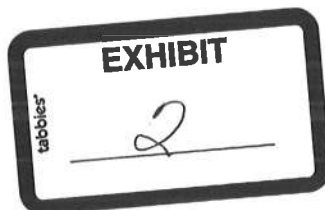
Travel: By Diem: \$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58 1/2 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 2/01/13 THROUGH 2/28/13

Jeanne Barnes Bryant

FEB 2013 FEES	<u>810.00</u>
TOTAL FEES	<u><u>\$810.00</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		February 2013	
2/1/2013	Jeanne Barnes Bryant	E-MAIL RE REPORT, QUESTION RE WEBSITE	0.5 \$150.00 \$75.00
2/4/2013	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE FORFEITURE ACCOUNT, QUESTION TO ROB MOORE RE SAME, CHECK REPORT FOR INFORMATION FOR DOL	0.5 \$150.00 \$75.00
2/6/2013	Jeanne Barnes Bryant	QUESTION RE REPORT, REVIEW AND SIGN LETTER	0.2 \$150.00 \$30.00
2/7/2013	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA, RESPONSE FROM ROB MOORE, ADDITIONAL QUESTION FROM TRANSAMERICA RE ACCOUNT	0.2 \$150.00 \$30.00
2/8/2013	Jeanne Barnes Bryant	QUESTION RE FORFEITURE ACCOUNTS AND DOL, DISCUSSION WITH ROB MOORE RE SAME	0.2 \$150.00 \$30.00
2/11/2013	Jeanne Barnes Bryant	E-MAILS RE TRANSAMERICA PROBLEM, RESPONSE RE SAME, QUESTION TO ROB MOORE RE SAME, E-MAIL FROM EBSA RE 5500 FILING, E-MAIL TO ROB MOORE RE SAME, REVIEW LETTER FROM EBSA, DISCUSSION WITH ROB MOORE RE SAME	1 \$150.00 \$150.00
2/12/2013	Jeanne Barnes Bryant	E-MAIL RE AUDIT, REVIEW ACCOUNT INFORMATION, E-MAIL FROM SARAH FORTON RE REPORT	0.2 \$150.00 \$30.00
2/13/2013	Jeanne Barnes Bryant	DRAFT JANUARY REPORT, QUESTION RE AUDIT	0.6 \$150.00 \$90.00
2/18/2013	Jeanne Barnes Bryant	QUESTION RE INVOICES FOR REPORT	0.2 \$150.00 \$30.00
2/19/2013	Jeanne Barnes Bryant	E-MAIL RE REPORT, QUESTION RE CLOSING	0.2 \$150.00 \$30.00
2/20/2013	Jeanne Barnes Bryant	QUESTION RE AUDIT ISSUE	0.2 \$150.00 \$30.00
2/22/2013	Jeanne Barnes Bryant	E-MAIL RE REPORT, QUESTION RE AUDIT	0.5 \$150.00 \$75.00
2/25/2013	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INFORMATION FROM DOL, E-MAIL RE FINAL REPORT, E-MAIL TO DOL RE REPORT	0.5 \$150.00 \$75.00

CASTLETON GROUP INC 401K PLAN

February 2013

2/26/2013	Jeanne Barnes Bryant	RESPONSE FROM DOL, APPROVE AND FILE REPORT	0.3	\$150.00	\$45.00
2/27/2013	Jeanne Barnes Bryant	E-MAIL RE WEBSITE	0.1	\$150.00	\$15.00

Total **\$810.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 2/01/13 THROUGH 2/28/13

Berry & Tudor

FEB 2013 FEES	INV 18562	<u>25.00</u>	<u>25.00</u>
TOTAL FEES			<u><u>25.00</u></u>

BERRY & TUDOR, P.C.

A Professional Corporation

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

RECEIVED
MAR 11 2012

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

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

March 1, 2013

Client #: 801

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

Invoice #: 18562

DATE	DESCRIPTION	HOURS	AMOUNT
Feb-11-13	Telephone conference with R. Moore re: receipt of mutual fund settlement check for \$113.00.	0.10	25.00 BET
TOTAL FEES:		0.10	\$25.00

DISBURSEMENTS

TOTAL DISBURSEMENTS: \$0.00

TOTAL FEES & DISBURSEMENTS: \$25.00

Previous Balance \$25.00

Previous Payments \$0.00

posted
BJ
3-11-13

PLEASE PAY: \$50.00

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

cc: Rob Moore via email

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 2/01/13 THROUGH 2/28/13

Receivership Management, Inc.

FEB 2013 FEES	329.00	
RMI EXPENSES	<u>156.24</u>	<u>485.24</u>
TOTAL FEES		<u><u>\$485.24</u></u>

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		February 2013
2/1/2013	Billy B. Spaulding	0.5 \$110.00 \$55.00
	PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 12-31-12. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 12-31-12. ANALYZE RELATION OF MM FUNDING ACCOUNT BALANCE AND CLAIM BENEFITS PAYABLE.	
2/1/2013	Sarah D. Forton	1 \$45.00 \$45.00
	WORK ON MOTION FILING	
2/5/2013	Robert E. Moore, Jr.	0.1 \$130.00 \$13.00
	EMAIL TO C.LOGAN RE: BALANCE IN CASTLETON AND ORIGIN, PLAN CLOSED .10	
2/7/2013	Robert E. Moore, Jr.	0.1 \$130.00 \$13.00
	REVIEW AND RESPOND TO EMAIL FROM C.LOGAN RE: FUNDS BOUNCE BACK .10	
2/8/2013	Billy B. Spaulding	0.2 \$110.00 \$22.00
	RECONCILE BK ACCT	
2/8/2013	Robert E. Moore, Jr.	0.1 \$130.00 \$13.00
	UPDATE ON FUNDS BOUNCEBACK TO J.BRYANT .10	
2/11/2013	Robert E. Moore, Jr.	0.1 \$130.00 \$13.00
	EMAIL TO J.QUINN RE; RECENT LETTER FROM OCA ON NO AUDIT FOR CASTLETON .10	
2/19/2013	Sarah D. Forton	1 \$45.00 \$45.00
	WORK ON MOTION FILING	
2/22/2013	Robert E. Moore, Jr.	0.1 \$130.00 \$13.00
	CALL WITH J.QUINN RE: UPDATES FROM OCA, FOLLOW UP BY MR. QUINN TO OCCUR .10	
2/25/2013	Robert E. Moore, Jr.	0.2 \$130.00 \$26.00
	CALL FROM J.QUINN RE: UPDATE ON OCA CALLS ON 2011 AUDIT .2	
2/27/2013	Robert E. Moore, Jr.	0.2 \$130.00 \$26.00
	PREPARE POSTCARD NOTICE FOR FILING .2	
2/27/2013	Sarah D. Forton	1 \$45.00 \$45.00
	WORK ON MOTION FILING	

Monday, March 18, 2013

CASTLETON GROUP INC 401K PLAN

February 2013

Total

\$329.00

RMI EXPENSE RECOVERABLE CASTLETON

2/1/13 Through 2/28/13

Category Description	2/1/13- 2/28/13	OVERALL TOTAL
5300 EXPENSES		
COPIES	-10.30	-10.30
POSTAGE	-62.36	-62.36
COURIER & OVERNIGHT	-64.38	-64.38
TELEPHONE LONG DISTANCE	-19.20	-19.20
TOTAL 5300 EXPENSES	-156.24	-156.24
OVERALL TOTAL	-156.24	-156.24