

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

**NINETEENTH 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 Nineteenth Report and Fee Notice for fees and expenses for the period of May 1, 2010 to May 31, 2010.

ACTIVITY REPORT

During the month of May, 2010 Receivership Management, Inc. (RMI) continued its work finalizing the Form 5500 for 2008. Conversations and correspondence with AIG regarding claims against fiduciary bonds also continued in an effort to collect missing funds.

Issues concerning congruence between the ending plan balance for 2007 and the beginning balance of 2008, along with accounting for beginning of the year transactions in 2008 were addressed between the Successor 401(K) Trustee and representatives of Transamerica. Included in these issues were also accountings for the missing contributions, loan repayments, and deferrals not forwarded by the Castleton Group Inc. or the Plan's former trustee, Suzanne Clifton. Efforts to resolve these disparities continued throughout the month of May. In addition, during the month of May Transamerica notified RMI that the draft 2009 Form 5500 had been completed. A number of the same issues presented in the 2008 Form 5500 are also present in the 2009 Form 5500. Resolutions of these issues are anticipated during the month of June and both forms are to be filed during the month of July, 2010.

In connection with activities surrounding the collection of the missing funds, correspondence from AIG has indicated they believe they are not liable for the losses of the missing funds. The Successor 401(K) Trustee has and is seeking additional discussions with AIG concerning its position. The Successor Trustee has also been engaged with issues surrounding the action filed by U.S. Department of Labor against the Plan and its former trustees Suzanne Clifton and Jay McLamb [*Solis v. Clifton et al.*, U.S. Dist. Ct. Eastern Dist. N.C. No. 5:10-cv-00004 FL].

Since the filing of the Voluntary Compliance Program application on March 10, 2010 with the Internal Revenue Service, no response as been received as of June 28, 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 Nineteenth 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, 2010 to May 31, 2010. Total expenses, as listed on Exhibit 2 include \$900.00 in Successor Trustee fees, \$10,388.28 in legal expenses and \$4,361.89 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 \$900.00 in Successor Trustee fees, \$10,388.28 in legal expenses and \$4,361.89 in contract labor expenses will be paid

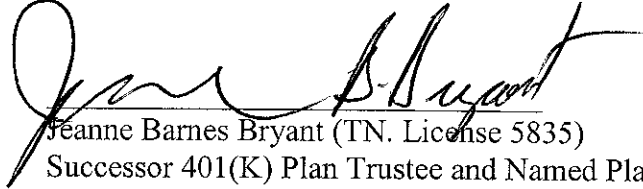
from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|-------------------------------------|------------|
| 1. | Jeanne Barnes Bryant | \$900.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$7,030.70 |
| 3. | Williams Mullen Clark & Dobbins, PC | \$3,357.58 |
| 4. | Receivership Management Inc. | \$4,361.89 |
| | \$3,608.50/Contract labor | |
| | \$753.39/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 ^{July} ~~June~~ 2, 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 Nineteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 2 day of July, 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 Nineteenth 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 2 day of July, 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

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
4601 Six Forks Rd, Suite 503
Raleigh, NC 27609

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
7406-H Chapel Hill Rd
Raleigh, NC 27607

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

Personnel Management Services dba Lane & Associates, D.D.S., P.A.
Attn: Phillip Butts
PO Box 2227
19 E. Front Street
Lillington, NC 27546

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

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

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

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

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

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

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

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

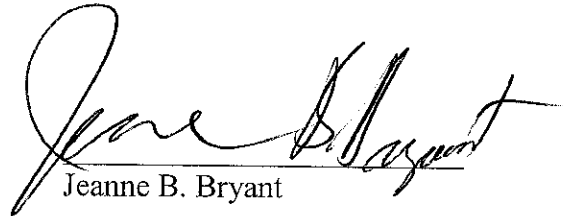
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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

Wake Forest Urgent Care
2511-A South Main Street
Wake Forest, NC 27587

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

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



Jeanne B. Bryant

Receivership Management, Inc.

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

Fee Schedule for Castleton Project:

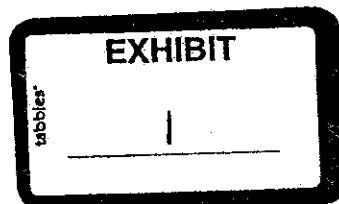
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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

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

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

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



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 5/01/10 THROUGH 5/31/10

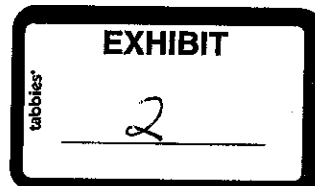
Jeanne Barnes Bryant

MAY 2010 FEES

900.00

TOTAL FEES

\$900.00



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN					May 2010
5/3/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE NARRATIVE, REVIEW SAME	0.2	\$150.00	\$30.00
5/4/2010	Jeanne Barnes Bryant	E-MAIL TO DOL, CHRJS GRAEBE RE REPORT, E-MAIL RE 2008 5500	0.3	\$150.00	\$45.00
5/5/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MAILING, CALLS FROM PARTICIPANTS	0.5	\$150.00	\$75.00
5/6/2010	Jeanne Barnes Bryant	REVIEW CHANGES TO MAILING, E-MAIL FROM ROB MOORE RE SAME, E-MAIL RE ADDITIONAL CHANGES, DISCUSSION RE MAILING, E-MAIL FROM TRANSAMERICA RE 5500, RESPONSE RE SAME	0.5	\$150.00	\$75.00
5/7/2010	Jeanne Barnes Bryant	E-MAIL RE CONFERENCE CALL WITH TRANSAMERICA, DISCUSSION RE FILING, E-MAIL FROM DOL RE FILING	0.3	\$150.00	\$45.00
5/10/2010	Jeanne Barnes Bryant	REVIEW AND SIGN FORMS FROM EMPLOYERS FOR AMENDMENTS, E-MAILS RE TRANSAMERICA QUESTIONS, E-MAIL RE DOL COMPLAINT	0.5	\$150.00	\$75.00
5/11/2010	Jeanne Barnes Bryant	CALL RE MAILING	0.3	\$150.00	\$45.00
5/12/2010	Jeanne Barnes Bryant	CONFERENCE CALL WITH TRANSAMERICA RE 2008 5500, QUESTIONS RE FILING, CALLS RE MAILING	0.5	\$150.00	\$75.00
5/13/2010	Jeanne Barnes Bryant	REVIEW AND SIGN CHECKS	0.1	\$150.00	\$15.00
5/14/2010	Jeanne Barnes Bryant	E-MAIL RE 2008 5500, CALLS RE MAILING	0.2	\$150.00	\$30.00
5/17/2010	Jeanne Barnes Bryant	QUESTION RE 2008 5500	0.1	\$150.00	\$15.00
5/18/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE 5500, DISCUSSION WITH GRAHAM MATHERNE RE ANSWER ON COMPLAINT	0.2	\$150.00	\$30.00

CASLETON GROUP INC 401K PLAN

					May 2010
5/19/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE 5000 FILING, REQUEST MEMO RE SAME, E-MAIL TO AND FROM GRAHAM MATHERNE RE ANSWER	0.5	\$150.00	\$75.00
5/20/2010	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE MAILING, E-MAIL RE 5500, E-MAIL TO AND FROM GRAHAM MATHERNE RE COMPLAINT	0.6	\$150.00	\$90.00
5/21/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE AUDIT ON 2008 5500 AND ISSUES TO ASK DOL	0.3	\$150.00	\$45.00
5/25/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE INFORMATION FROM DOL RE 5500, DISCUSSION RE SAME	0.2	\$150.00	\$30.00
5/26/2010	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE RE AIG, DISCUSSION RE FILINGS	0.3	\$150.00	\$45.00
5/27/2010	Jeanne Barnes Bryant	E-MAIL RE AUDIT MEMO, QUESTION RE SAME	0.2	\$150.00	\$30.00
5/28/2010	Jeanne Barnes Bryant	ADDITIONAL QUESTIONS RE AUDIT MEMO TO DOL	0.2	\$150.00	\$30.00
Total					\$900.00

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 5/01/10 THROUGH 5/31/10

Wyatt Tarrant & Combs

MAY 2010 FEES	INV 814614	<u>7,030.70</u>	7,030.70
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Williams Mullen

APRIL 2010 FEES	INV 678932	1,817.08	
MAY 2010 FEES	INV 683767	<u>1,540.50</u>	3,357.58

TOTAL FEES			<u><u>\$10,388.28</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

RECEIVED
JUN 15 2010

JUNE 9, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 814614

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, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$7,025.00

OTHER CHARGES AND DISBURSEMENTS	\$5.70

TOTAL THIS INVOICE	\$7,030.70

PREVIOUSLY BILLED AND OUTSTANDING	\$2,355.40

TOTAL AMOUNT DUE	\$9,386.10
	=====

*Posted
BJ
6-16-10*

DUE UPON RECEIPT

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

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

F.E.I. # 61-0468003

JUNE 9, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 814614

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, 2010

05/04/10	REVIEW E-MAILS FROM A. DONALDSON REGARDING DOL FILING IN CLIFTON B.R. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
05/05/10	REVIEW OF DOL FILING IN CLIFTON B.R.; E-MAILS TO BRYANT; REVIEW OF MOORE RESPONSE TO A. DONALDSON QUESTIONS; LENGTHY TELEPHONE CONFERENCE WITH R. MOORE REGARDING STATUS ISSUES AND DOL/CLIFTON/SPARKMAN. J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour.	450.00
05/06/10	REVIEW OF FILE AND LOCATE DOCUMENTS REGARDING CLIFTON B.R.; E-MAIL TO R. MOORE REGARDING CONSENT ORDER AND WITHDRAWAL OF OBJECTIONS IN CLIFTON B.R.; REVIEW E-MAILS BETWEEN R. MOORE AND A. DONALDSON REGARDING CLIFTON DISCHARGEABILITY ISSUES; REVIEW INITIAL DISCLOSURES FROM A. DONALDSON IN DOL-CLIFTON LAWSUIT; E-MAIL RESPONSE TO HER REGARDING DAMAGE CALCULATION AND TELEPHONE CONFERENCE WITH DONALDSON REGARDING SAME AND REGARDING PURSUIT OF FIDUCIARY LIABILITY BOND; REVIEW CORRECTED INITIAL DISCLOSURES; E-MAILS OF BRYANT AND R. MOORE REGARDING SAME AND TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; REVIEW LETTER FROM FIDUCIARY BOND	

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 814614

	COUNSEL.			
	J. GRAHAM MATHERNE	2.70 hours at	250.00 per hour.	675.00
05/10/10	OUTLINING OF RESPONSE TO AIG COVERAGE LETTER.			
	J. GRAHAM MATHERNE	.70 hours at	250.00 per hour.	175.00
05/17/10	CONTINUED REVIEW OF MATERIAL AND LEGAL RESEARCH FOR RESPONSE TO FIDUCIARY BOND CARRIER'S POSITION LETTER.			
	J. GRAHAM MATHERNE	.90 hours at	250.00 per hour.	225.00
05/18/10	INITIAL REVIEW OF DOL INITIAL DISCLOSURE DOCUMENTS IN DOL/CLIFTON CASE; REVISION AND EDITS TO DRAFT ANSWER TO DOL COMPLAINT; REVIEW COMPLAINT REGARDING SAME; ADDITIONAL REVIEW OF AIG DEMAND LETTER.			
	J. GRAHAM MATHERNE	1.30 hours at	250.00 per hour.	325.00
05/19/10	REVIEW DOL INITIAL DISCLOSURE IN CLIFTON ACTION; REVIEW DOCUMENTS PRODUCED BY DOL REGARDING SAME; E-MAILS TO R. MOORE AND TELEPHONE CONFERENCES WITH R. MOORE REGARDING SAME; REVIEW DOL COMPLAINT AND REVISE AND FINALIZE DRAFT OF 401(K) RESPONSE; E-MAILS WITH ALL RELATED MATERIAL REGARDING RESPONSE TO FIDUCIARY BOND COUNSEL LETTER, CLIENT GROUP AND HARDIN REGARDING SAME AND FURTHER E-MAILS OF HARDIN REGARDING PRO HAC VICE ISSUES; REVIEW ALL FIDUCIARY BOND CORRESPONDENCE FROM SPARKMAN AND OTHERS AT BEGINNING OF ACTION; REVIEW FIDUCIARY BOND POLICY, ADVERSARY PROCEEDINGS.			
	J. GRAHAM MATHERNE	5.30 hours at	250.00 per hour.	1325.00
05/20/10	DRAFTING OF RESPONSE LETTER TO AIG REGARDING FIDUCIARY LIABILITY POLICY; CROSS REFERENCE OTHER FILE DOCUMENTS AND RELATED MATERIALS REGARDING SAME.			
	J. GRAHAM MATHERNE	4.40 hours at	250.00 per hour.	1100.00
05/24/10	REVIEW INFORMATION REGARDING ADMISSION PRO HAC VICE AS TO DOL/CLIFTON SUIT; REVISIONS TO LETTER TO AIG/FIDUCIARY BOND MATTER AND REVIEW ADDITIONAL ISSUES TO ADDRESS, LEGAL RESEARCH REGARDING SAME.			
	J. GRAHAM MATHERNE	2.40 hours at	250.00 per hour.	600.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 814614

Jun 9, 2010
PAGE 4

05/25/10 E-MAILS OF H . HARDIN REGARDING PRO HAC VICE
AND RELATED MATTERS AS TO DOL/CLIFTON
COMPLAINT; DRAFTING OF RESPONSE LETTER TO AIG
COUNSEL; REVIEW NUMEROUS FILES REGARDING
SAME(CLIFTON AND MCLAMB B.R. FILES; FIDUCIARY
BOND FILE, CASTLE ADV. PROCEEDING FILES, ETC.);
FURTHER REVISIONS AND DRAFTING OF SAME.
J. GRAHAM MATHERNE 4.90 hours at 250.00 per hour. 1225.00

05/26/10 FURTHER DRAFTING OF RESPONSE TO AIG POSITION
LETTER AND E-MAILS AND TELEPHONE CONFERENCES
WITH CLIENT GROUP REGARDING SAME; FURTHER
DRAFTING AND CROSS-REFERENCING AS TO SOURCE
MATERIAL REGARDING LETTER TO AIG AND FURTHER
E-MAILS OF CLIENT GROUP.
J. GRAHAM MATHERNE 3.50 hours at 250.00 per hour. 875.00

TOTAL SERVICES 28.10 \$7,025.00

PHOTOCOPIES 5.70

OTHER CHARGES AND DISBURSEMENTS \$5.70

TOTAL THIS INVOICE \$7,030.70

PREVIOUSLY BILLED AND OUTSTANDING \$2,355.40

TOTAL AMOUNT DUE \$9,386.10

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

-----TIMEKEEPER-----	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	28.10	7025.00



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVED
MAY 25 2010

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

MAY 12, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 678932

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

BILLING SUMMARY THROUGH April 30, 2010

Fees For Professional Services	\$1,817.00
Expenses and Advances	<u>\$0.08</u>
CURRENT BILLING	\$1,817.08
Previous Balance Due	\$15,854.38
TOTAL BALANCE DUE	<u>\$17,671.46</u>

posted
BJ
6-3-10

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

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

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

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

SUNTRUST BANK
ABA #: 061000104
ACCOUNT #: 201145499

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



WILLIAMS MULLEN

A Professional Corporation

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

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

MAY 12, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 678932

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

BILLING SUMMARY THROUGH April 30, 2010

Fees For Professional Services	\$1,817.00
Expenses and Advances	<u>\$0.08</u>
CURRENT BILLING	\$1,817.08
Previous Balance Due	\$15,854.38
TOTAL BALANCE DUE	<u>\$17,671.46</u>



WILLIAMS MULLEN

A Professional Corporation

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

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

MAY 12, 2010
Invoice No: 678932

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
04/01/10	HPH	Review Clifton monthly report for February and bank statement; telephone call from G. Crampton regarding insurance (AIG) questions; telephone call to G. Matherne regarding insurance questions, telephone call to G. Crampton regarding AIG and Traveler's claims status.	1.20	\$474.00
04/08/10	HPH	Review AIG correspondence and Matherne correspondence; review DOL complaint; review Woodard, Sheiffer and Droz correspondence.	1.40	\$553.00
04/14/10	HPH	Review 16th report of 401k plan; review Castleton estate property record and report.	0.50	\$197.50
04/20/10	HPH	Review Bank of Tennessee stay motion in Clifton case.	0.20	\$79.00
04/23/10	HPH	Review assignment of claim.	0.20	\$79.00
04/30/10	HPH	Telephone call from G. Matherne, R. Lewis and A. Donnelson of DOL, regarding bankruptcy issues; legal research §524(e) and §1141 regarding insurance claims coverage.	1.10	\$434.50
TOTAL FOR SERVICES				\$1,817.00



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

MAY 12, 2010
Invoice No: 678932

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	4.60	\$1,817.00

DISBURSEMENTS

Pacer			\$0.08
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TOTAL DISBURSEMENTS \$0.08

TOTAL THIS STATEMENT \$1,817.08



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

JUNE 18, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 683767

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

BILLING SUMMARY THROUGH May 31, 2010

Fees For Professional Services	\$1,540.50
Expenses and Advances	<u>\$0.00</u>
CURRENT BILLING	\$1,540.50
Previous Balance Due	\$2,412.54
TOTAL BALANCE DUE	<u>\$3,953.04</u>

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 6305.*

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

WILLIAMS MULLEN	SUNTRUST BANK
P. O. BOX 91719	ABA #: 061000104
RICHMOND, VA 23291-1719	ACCOUNT #: 201145499

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



WILLIAMS MULLEN

A Professional Corporation

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

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

JUNE 18, 2010
057240.0001
HOLMES P. HARDEN
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Regarding: CASTLETON GROUP BANKRUPTCY/TERMINATION OF 401(K) PLAN

BILLING SUMMARY THROUGH May 31, 2010

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Previous Balance Due	\$2,412.54
TOTAL BALANCE DUE	<u>\$3,953.04</u>

Posted
6-21-10



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JUNE 18, 2010
Invoice No: 683767

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
05/03/10	HPH	Review Clifton's monthly report for March and response to stay motion.	0.20	\$79.00
05/11/10	HPH	Review 17th report filed by Jeanne Bryant.	0.30	\$118.50
05/13/10	HPH	Listen to digital hearing on motion to dismiss DOL complaint (Solis).	1.00	\$395.00
05/19/10	HPH	Review proposed answer to DOL complaint, review local rules regarding attorneys not admitted to EDNC, email G. Matherne regarding same.	0.70	\$276.50
05/25/10	HPH	Legal research local rules re: appearance of special counsel, draft notice of appearance, identify EDNC forms; revise notice of appearance.	1.50	\$592.50
05/26/10	HPH	Review section J.1 of EDNC Policy Manual regarding special appearance of Mr. Matherne.	0.20	\$79.00
TOTAL FOR SERVICES				\$1,540.50



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JUNE 18, 2010
Invoice No: 683767

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	3.90	\$1,540.50
TOTAL DISBURSEMENTS			\$0.00
TOTAL THIS STATEMENT			\$1,540.50

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 5/01/10 THROUGH 5/31/10

Receivership Management, Inc.

MAY 2010 FEES	3,608.50	
MAY RMI EXPENSES	<u>753.39</u>	<u>4,361.89</u>
		<u>\$4,361.89</u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		May 2010
5/3/2010	Billy B. Spaulding	DISCUSSION ON TRANSAMERICA'S 2008 F5500 RECONCILIATION. 0.5 \$110.00 \$55.00
5/3/2010	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: TRANSAMERICA PREPARED SCH. H FOR 2008 5500, HARNETT TRACTOR IRS NOTICE .4 0.4 \$130.00 \$52.00
5/4/2010	Robert E. Moore, Jr.	ANALYSIS OF THE SCHEDULE H FOR 2008. 3; REVIEW AND RESPOND TO A.DONALDSON EMAIL .75; DISCUSSION ON TRANSAMERICA DOCUMENTS-EMPLOYER COMPLIANCE WITH J.BRYANT .3; REVIEW EMPLOYER COMPLIANCE FILES 1.0 2.35 \$130.00 \$305.50
5/4/2010	Sarah D. Forton	FAX TO TRANSAMERICA, CALL TO TRANSAMERICA RE: NAME CHANGE FOR VANDER GAST 0.5 \$45.00 \$22.50
5/5/2010	Robert E. Moore, Jr.	CALL FROM G.MATHERNE RE: CLIFTON BANKRUPTCY AND DOL INQUIRY .5; REVISE NOTICES TO EMPLOYERS AND PARTICIPANTS .8 1.2 \$130.00 \$156.00
5/5/2010	Sarah D. Forton	CALL FROM PARTICIPANTS RE: STATUS 0.5 \$45.00 \$22.50
5/6/2010	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: NOTICE TO EMPLOYERS .2; RESPOND TO QUESTIONS FROM S.FORTON RE: NOTICE TO MEMBERS .10; REVIEW EMAILS FROM G.MATHERNE RE: DOL FILING IN CLIFTON MATTER AND DOL INQUIRIES .3; EMAIL TO C.LOGAN RE: CHANGES TO 2008 SCHEDULE H 5500 .2; EMAIL TO DOL RE: UPDATE ON CLIFTON BANKRUPTCY CLAIM .2; CALL TO D.LEWIS AT HARNETT TRACTOR RE: IRS 5500 NOTICE-DOES NOT RELATE TO CASTLETON PLAN .10; RESPOND TO QUESTIONS FROM S.FORTON ON NOTICE MAILING .10 1.2 \$130.00 \$156.00
5/6/2010	Sarah D. Forton	WORK ON PARTICIPANT MAILING 3.5 \$45.00 \$157.50
5/7/2010	Robert E. Moore, Jr.	COMPLIANCE WORK ON EGTRAA ADOPTION AMENDMENTS 3.0 3 \$130.00 \$390.00

Friday, June 25, 2010

CASTLETON GROUP INC 401K PLAN

May 2010

Date	Name	Description	Hours	Rate	Amount
5/7/2010	Sarah D. Forton	WORK ON PARTICIPANT MAILING, WORK ON MOTION FILING, CALL FROM PARTICIPANTS RE: STATUS	5	\$45.00	\$225.00
5/10/2010	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM H.DAVIS-FORWARD TO R.SILVA RE: INVOICE .10; PULL DOL LAWSUIT AND FORWARD SAME TO C.GRAEBE .10; REVIEW EMAIL FROM R.SILVA RE: INVOICE .10; PARTICIPANT CALL FROM NOTICE MAILING .25	0.55	\$130.00	\$71.50
5/10/2010	Sarah D. Forton	RE-MAIL PARTICIPANT NOTICES RE: ADDRESS CHANGES, UPDATE DATABASE RE: SAME	0.5	\$45.00	\$22.50
5/11/2010	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: LOGAN REVISED SCHEDULE H FOR 2008 .3	0.3	\$130.00	\$39.00
5/12/2010	Billy B. Spaulding	PREPARE FOR AND PARTICIPATE IN PHONE CONFERENCE WITH C LOGAN OF TRANSAMERICA TO DISCUSS RECEIVABLES AND CONTRIBUTIONS TO APPEAR ON 2008 FORM 5500. RETRIEVE INFORMATION ON PARTICIPANTS 2007 PAYROLL ACTIVITY IN RESPONSE TO INQUIRY.	1.5	\$110.00	\$165.00
5/12/2010	Robert E. Moore, Jr.	CONFERENCE CALL WITH C.LOGAN, B.SPAULDING AND J.BRYANT RE: SCHEDULE H FOR 2008 5500 FILING 1.0	1	\$130.00	\$130.00
5/12/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
5/13/2010	Robert E. Moore, Jr.	CALL WITH JERRY SNYDER RE: 2006 2007 AND 2008 PARTICIPANT STATEMENTS .4; DISCUSSION OF SAME WITH B.SPAULDING .10; REVIEW STATEMENT FROM B.SPAULDING .10; EMAIL TO R.SILVA RE: STATEMENT REQUESTS FOR J.SYNDER .10	0.6	\$130.00	\$78.00
5/14/2010	Robert E. Moore, Jr.	PARTICIPANT CALL SHELTON .4; CALL FROM R.SILVA RE: STATEMENT REQUESTS AND ACCOUNT PENALTIES .4	0.8	\$130.00	\$104.00
5/14/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
5/17/2010	Billy B. Spaulding	PHONE CALL FROM HARNET TRACTOR CONCERNING F5500 PENALTY NOTICE RECEIVED FROM IRS. INSPECT F5500 2008 SCHEDULE H RECEIVED FROM C LOGAN. ENTER INFORMATION INTO WORKSHEET SCHEDULE USED TO VERIFY CORRECT PRIOR YEAR ROLL FORWARD INFORMATION. ENTER DATA INTO E FAST 2 SYSTEM.	3	\$110.00	\$330.00

CASTLETON GROUP INC 401K PLAN

May 2010

Date	Name	Description	Hours	Rate	Amount
5/18/2010	Robert E. Moore, Jr.	EMAIL FROM B.SPAULDING RE: 2008 FORM 5500 FINALIZED AND REQUESTED MEMORANDUM .10; UPDATE FROM B.SPAULDING RE: VERIFICATION OF ACCOUNTS .10	0.2	\$130.00	\$26.00
5/19/2010	Billy B. Spaulding	PRINT AND DISTRIBUTE 2008 EFAST2 F5500 DATA. ANALYSIS AND VERIFICATION OF 2008 F5500 INFORMATION. PREPARE QUESTIONS AND DISTRIBUTE.	2	\$110.00	\$220.00
5/19/2010	Robert E. Moore, Jr.	CALL WITH R.SILVA RE: FOLLOW UP ON SNYDER INFORMATION REQUEST .10; CALL WITH J.SNYDER RE: HIS ACCOUNT INFORMATION REQUEST .10; CALL FROM G.MATHERNE RE: DOL DISCLOSURE FILING AND LAWSUIT .2; REVIEW 2008 SCHEDULE H AND QUESTIONS TO B.SPAULDING .2	0.6	\$130.00	\$78.00
5/20/2010	Billy B. Spaulding	DISCUSSIONS ON 2008 F5500 QUESTIONS. ALSO DISCUSSION ON AUDIT REQUIREMENTS.	1	\$110.00	\$110.00
5/20/2010	Robert E. Moore, Jr.	PARTICIPANT CALL .2; REVIEW 2008 FORM 5500 AUDIT ISSUES 2.0	2.2	\$130.00	\$286.00
5/21/2010	Billy B. Spaulding	INSPECT SCHEDULE PREPARED BY TA FOR VEETEC EMPLOYEE CONTRIBUTIONS AND VERIFY 2007 AMOUNTS PER DATABASE CREATED FOR AUDIT.	0.6	\$110.00	\$66.00
5/21/2010	Robert E. Moore, Jr.	REVIEW STATEMENTS FROM R.SILVA RE: PARTICIPANT SNYDER, DISCUSSION OF SAME WITH B.SPAULDING, ISSUE EMAIL TO R.SILVA RE: DUPLICATE ENTRIES .3	0.3	\$130.00	\$39.00
5/24/2010	Robert E. Moore, Jr.	EMAIL TO J.QUINN RE: 5500 CALL .10; CONFERENCE CALL WITH J.BRYANT AND J.QUINN RE: 2008 FORM 5500 .3; FOLLOW UP CALL FROM J.QUINN RE: 2008 FORM 5500 .2; EMAIL UPDATE TO J.BRYANT .10	0.7	\$130.00	\$91.00
5/25/2010	Sarah D. Forton	CALL FROM PARTICIPANT RE: CHANGE OF ADDRESS, FAX TO TRANSAMERICA	0.5	\$45.00	\$22.50
5/26/2010	Robert E. Moore, Jr.	WORK ON AUDIT MEMO 1.0	1	\$130.00	\$130.00
5/28/2010	Robert E. Moore, Jr.	EMAIL FROM R.SILVA RE: SNYDER ACCOUNT .10	0.1	\$130.00	\$13.00
Total					\$3,608.50

RMI EXPENSE RECOVERABLE CASTLETON

5/1/10 Through 5/31/10

Category Description	5/1/10- 5/31/10
5300 EXPENSES	
6205-COPIES	-353.70
6210-POSTAGE	-352.10
6215-COURIER & OVERNIGHT	-26.79
6222-TELEPHONE LONG DISTANCE	-20.80
TOTAL 5300 EXPENSES	-753.39
OVERALL TOTAL	-753.39