

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

**TWENTIETH 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 Twentieth Report and Fee Notice for fees and expenses for the period of June 1, 2010 to June 30, 2010.

ACTIVITY REPORT

During the month of June 2010 Receivership Management, Inc. (RMI), finalized the Form 5500 for 2008 and filed it through EFAST2 with the DOL and IRS. A Summary of Material Modifications to the Plan Document was issued to all participants during the month of June, 2010 in compliance with IRS regulations. Work continued on finalizing the 2009 Form 5500. 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 2008 and the beginning balance of 2009, along with accurate reflections of the missing funds were addressed between the Successor 401(K) Trustee and representatives of Transamerica during June, 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 renewed her negotiations with The Travelers as well during June, 2010. The Successor Trustee continued working toward a resolution of 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]. A court-supervised mediation was scheduled for July 28, 2010. In light of this, an employers' conference call has been scheduled for July 29, 2010.¹

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 July 29, 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 Twentieth 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 June 1, 2010 to June 30, 2010. Total expenses, as listed on Exhibit 2 include \$1,770.00 in Successor Trustee fees, \$11,514.02 in legal expenses and \$2,754.42 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.).

In anticipation of this filing, a draft of this Fee Notice and the invoices were shared with Mr. Chris Graebe, Counsel for certain Plan Participating Employers.

In the absence of any objection, reimbursement of \$1,770.00 in Successor Trustee fees, \$11,514.02 in legal expenses and \$2,754.42 in contract labor expenses will be paid

¹ Details regarding the mediation and the employer's conference call will be included in the next Report and Fee Notice.

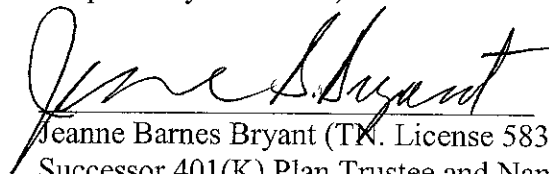
from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|------------------------------|------------|
| 1. | Jeanne Barnes Bryant | \$1,770.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$7,958.40 |
| 3. | Tudor Law Firm, PC | \$150.00 |
| 4. | Williams Mullen, PC | \$3,405.62 |
| 5. | Receivership Management Inc. | \$2,754.42 |
| | \$2,110.00/Contract labor | |
| | \$644.42/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.

Respectfully submitted,

Dated August 4, 2010



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 Twentieth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 4 day of Aug, 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 Twentieth 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 4 day of Aug, 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

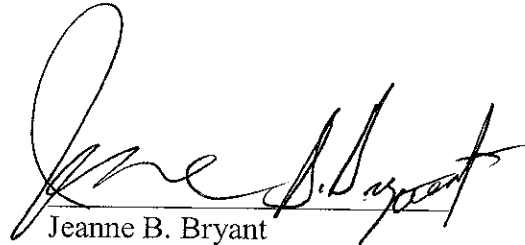
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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:

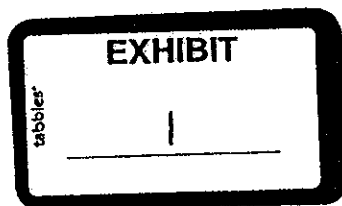
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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 6/01/10 THROUGH 6/30/10

Jeanne Barnes Bryant

JUNE 2010 FEES	<u>1,770.00</u>
TOTAL FEES	<u><u>\$1,770.00</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				June 2010
6/1/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE DRAFT AND 5500	0.2	\$150.00 \$30.00
6/2/2010	Jeanne Barnes Bryant	REVIEW DRAFT RE COURT FILING, CALLS FROM MEMBERS	0.4	\$150.00 \$60.00
6/3/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE 5500, CALL FROM IRS RE DB MANAGEMENT, E-MAIL RE SAME, QUESTION RE MAILING	0.5	\$150.00 \$75.00
6/4/2010	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON WITH UPDATE ON COURT FILING, E-MAIL TO GRAEBE AND DOL RE SAME, E-MAIL FROM TRANSAMERICA RE 5500 FILING, QUESTION RE MAILING, E-MAIL TO DOL RE 5500, RESPONSE RE SAME, UPDATE FROM SARAH FORTON RE MAILING	0.7	\$150.00 \$105.00
6/7/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE TRANSAMERICA, E-MAIL FROM HUGH DAVIS RE 2007 5500, DISCUSSION WITH BILLY SPAULDING RE SAME	0.5	\$150.00 \$75.00
6/8/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REQUEST ON 2007 PENALTY FROM IRS, DISCUSSION RE SAME, CALLS FROM MEMBERS, E-MAIL RE CURRENT FILING, REVIEW AND SIGN SAME, E-MAIL FROM GRAHAM MATHERNE RE DOL LITIGATION, DISCUSSION RE SAME, E-MAIL RE ANSWER	0.8	\$150.00 \$120.00
6/9/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE AND HOLMES HARDEN RE HEARING, E-MAIL RE CONFERENCE CALL, E-MAIL RE AIG LETTER, CALL RE SAME, CONFERENCE CALL WITH DOL RE AIG LETTER, DISCUSSION RE HEARING, E-MAIL RE 2008 5500	1	\$150.00 \$150.00
6/10/2010	Jeanne Barnes Bryant	E-MAIL TO JEFF QUINN, DISCUSSION WITH BILLY SPAULDING RE 2008 5500, CALL TO JEFF QUINN, CALLS FROM MEMBERS, E-MAIL FROM GRAHAM MATHERNE RE POLICY COVERAGE ISSUES AND LETTER TO AIG, CALL RE SAME	1	\$150.00 \$150.00

CASILETON GROUP INC 401K PLAN**June 2010**

6/11/2010	Jeanne Barnes Bryant	CALL TO JEFF QUINN RE TAX ISSUES, E-MAIL FROM GRAHAM MATHERNE RE HEARING AND TAX ISSUES, CALLS FROM PARTICIPANTS	0.5	\$150.00	\$75.00	
6/14/2010	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE STATUS, DISCUSSION WITH BILLY SPAULDING RE 5500 FILING AND DISCUSSION WITH JEFF QUINN	0.2	\$150.00	\$30.00	
6/15/2010	Jeanne Barnes Bryant	CALL FROM REVELS, QUESTION RE HEARING	0.1	\$150.00	\$15.00	
6/16/2010	Jeanne Barnes Bryant	MEETING WITH GRAHAM MATHERNE, CALL WITH COURT RE HEARING, REPORT RE SAME	0.5	\$150.00	\$75.00	
6/17/2010	Jeanne Barnes Bryant	E-MAIL AND CALL FROM GRAHAM MATHERNE RE DOL CASE, QUESTION RE CLIFTON AND POLICIES, DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE 2009 5500 FILING, VCP ISSUES	0.8	\$150.00	\$120.00	
6/18/2010	Jeanne Barnes Bryant	E-MAILS RE 5500 FROM TRANSAMERICA, QUESTION RE SAME, E-MAILS FROM DOL RE MEDIATION, E-MAILS FROM GRAHAM MATHERNE RE SAME	0.5	\$150.00	\$75.00	
6/21/2010	Jeanne Barnes Bryant	QUESTIONS RE E-FAST FILING, DISCUSSION WITH BILLY SPAULDING, E-MAIL TO ROB MOORE	0.4	\$150.00	\$60.00	
6/22/2010	Jeanne Barnes Bryant	CALL FROM ROB MOORE, CALL FROM GRAHAM MATHERNE RE DOL ISSUES, E-MAIL RE ORDER ON DOL, QUESTION RE IRS	0.5	\$150.00	\$75.00	
6/23/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE E-FAST FILING, E-MAIL FROM GRAHAM MATHERNE RE CONSENT ORDER, DATES FOR MEDIATION, CALLS FROM PARTICIPANTS	0.5	\$150.00	\$75.00	
6/24/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE E-FAST, REVIEW AND SIGN SAME, E-MAIL RE ORDER AND CASTLETON SETTLEMENT DATES, E-MAIL TO DOL RE 5500 FILINGS, REVIEW ISSUES RE 5500 FILINGS	0.6	\$150.00	\$90.00	
6/25/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE NEXT COURT FILING, REVIEW SAME, E-MAIL FROM DOL RE IRS QUESTION, CALL FROM DOL RE SAME, E-MAIL RE 2008 5500 FILING, COMPLETE FILING, E-MAIL TO DOL RE CONFIRMATION	0.6	\$150.00	\$90.00	
6/28/2010	Jeanne Barnes Bryant	RESPONSE FROM DOL RE FILING, E-MAIL RE SAME, DISCUSSION WITH ROB MOORE RE STATUS AND REQUEST FOR EMPLOYER CONFERENCE CALL, QUESTION RE VCP, CALL FROM GRAHAM MATHERNE RE TRAVELERS, TOLLING AGREEMENT, AIG	0.8	\$150.00	\$120.00	

Friday, July 30, 2010**Page 2 of 3**

CASTLETON GROUP INC 401K PLAN

June 2010

6/29/2010	Jeanne Barnes Bryant	E-MAIL TO DOL AND GRAEBE RE CURRENT FILING, E-MAIL FROM GRAHAM MATHERNE RE TOLLING AGREEMENT, DISCUSSION WITH AIG COUNSEL, E-MAILS RE SAME	0.5	\$150.00	\$75.00
6/30/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE E-MAIL FROM GRAHAM MATHERNE RE POSSIBLE SETTLEMENT DEMANDS RE QUESTION FROM AIG	0.2	\$150.00	\$30.00

Total **\$1,770.00**

SUMMARY TIME SHEET-LEGAL COUNSEL

SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 6/01/10 THROUGH 6/30/10

Wyatt Tarrant & Combs

JUNE 2010 FEES INV 818294 7,958.40 7,958.40

Tudor Law Firm

JUNE 2010 FEES INV 17491 150.00 150.00

Williams Mullen

JUNE 2010 FEES INV 688464 3,405.62 3,405.62

TOTAL FEES

\$11,514.02

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

RECEIVED
JUL 19 2010

F.E.I. # 61-0468003

JULY 14, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 818294

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 JUNE 30, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$7,950.00
OTHER CHARGES AND DISBURSEMENTS	\$8.40
TOTAL THIS INVOICE	\$7,958.40
PREVIOUSLY BILLED AND OUTSTANDING	\$9,386.10
TOTAL AMOUNT DUE	\$17,344.50

*Posted
7-20-10*

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

JULY 14, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 818294

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 JUNE 30, 2010

06/01/10	FINAL REVISIONS TO RESPONSE LETTER TO AIG COUNSEL; E-MAIL TO DOL WITH DRAFT LETTER AND BACKGROUND MATERIALS; REVIEW OF CLIFTON RULE 341 STATEMENT; REVIEW DRAFT 401(K) ANSWER TO DOL/CLIFTON ACTION.	J. GRAHAM MATHERNE	2.30 hours at 250.00 per hour.	575.00
06/04/10	E-MAIL TO DOL ATTORNEYS REGARDING REVIEW OF DRAFT LETTER TO AIG COUNSEL.	J. GRAHAM MATHERNE	.20 hours at 250.00 per hour.	50.00
06/07/10	REVIEW PREVIOUS DRAFTS OF ANSWER AND REVIEW ALL MATERIALS NEEDED TO BE FILED REGARDING APPEARANCE IN DOL CLIFTON MATTER, REVISIONS REGARDING DRAFT ANSWER; E-MAILS TO CLIENT GROUP REGARDING SAME.	J. GRAHAM MATHERNE	2.30 hours at 250.00 per hour.	575.00
06/08/10	TELEPHONE CONFERENCE WITH BRYANT AND MOORE REGARDING COURT ORDER SETTING CONFERENCE; REVIEW COURT ORDER AND FURTHER TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; FINAL REVISIONS TO ANSWER TO DOL/CLIFTON COMPLAINT;			

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 818294

E-MAILS OF H. HARDEN REGARDING COURT ORDER,
ANSWER AND ALL MATTERS REGARDING FILING OF SAME
AND ENTRY OF APPEARANCE; TELEPHONE CONFERENCE
WITH H. HARDEN REGARDING SAME; E-MAILS OF R.
LEWIS AND A. DONALDSON REGARDING REVIEW OF
RESPONSE LETTER TO AIG AND REGARDING COURT
ORDERED CONFERENCE; FURTHER E-MAILS OF BRYANT
AND E-MAILS OF H. HARDEN REGARDING ANSWER AND
FILING OF NEEDED DOCUMENTS.

J. GRAHAM MATHERNE 2.80 hours at 250.00 per hour. 700.00

06/09/10 ALL MATTERS REGARDING ENTRY OF APPEARANCE IN
DOL ACTIONS AND E-MAILS TO H. HARDEN AND J.
BRYANT REGARDING SAME; REVIEW E-MAILS FROM A.
DONALDSON REGARDING DRAFT LETTER TO AIG AND
ALSO REGARDING NEED FOR CONFERENCE ALL; E-MAILS
TO SCHEDULE CONFERENCE CALL; PREPARATION FOR
SAME; CONFERENCE CALL WITH DOL AND BRYANT
REGARDING UPCOMING STATUS CONFERENCE AND
REGARDING LETTER TO AIG COUNSEL.

J. GRAHAM MATHERNE 2.30 hours at 250.00 per hour. 575.00

06/10/10 LENGTHY REVIEW OF TRUST AGREEMENT AND PLAN
DOCUMENT REGARDING ISSUE OF "FUNDING" THE PLAN
AS IT RELATES TO AIG/NATIONAL UNION ISSUES;
REVIEW AND REVISE DRAFT AIG LETTER; TELEPHONE
CONFERENCE WITH A. DONALDSON REGARDING
REVISIONS TO DRAFT LETTER AND RELATED MATTERS;
TELEPHONE CONFERENCES WITH COURT DEPUTY CLERK
REGARDING APPROVAL OF REQUEST TO PARTICIPATE BY
TELEPHONE; TELEPHONE CONFERENCES WITH BRYANT
AND WITH H. HARDEN REGARDING SAME; E-MAIL TO A.
DONALDSON AND R. LEWIS REGARDING SAME; FURTHER
REVISIONS TO DRAFT LETTER TO AIG COUNSEL;
E-MAIL TO J. PRICE REGARDING SOLIS HEARING AND
REGARDING CLAIM AS TO TRAVELERS; FURTHER EDITS
OF CLIENT GROUP REGARDING SAME AND TELEPHONE
CONFERENCE WITH H. HARDEN REGARDING SAME AND
REGARDING JUNE 16TH HEARING AND RELATED
MATTERS.

J. GRAHAM MATHERNE 4.60 hours at 250.00 per hour. 1150.00

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 818294

06/11/10 TELEPHONE CONFERENCE WITH DEPUTY CLERK
REGARDING TELEPHONE PARTICIPATION IN UPCOMING
CASE CONFERENCES; REVIEW AND ORGANIZATION OF
FIDELITY BOND FILE, FIDUCIARY LIABILITY POLICY
FILE, CLIFTON BR FILE, MCLAMB BR FILE AND
CASTLETON GROUP BR FILE ALL IN PREPARATION FOR
FURTHER PROCEEDINGS IN DOL SOLIS CASE;
TELEPHONE CONFERENCE WITH R. IMPERIAL REGARDING
JUNE 16TH HEARING AND ISSUES TO ADDRESS.
J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

06/14/10 CONTINUED REVIEW OF MATERIAL RELATING TO
DOL-CLIFTON ACTION; TELEPHONE CONFERENCE WITH
BRYANT REGARDING SAME.
J. GRAHAM MATHERNE .70 hours at 250.00 per hour. 175.00

06/16/10 REVIEW MATERIAL REGARDING DOL ACTION AND
FILINGS IN SAME; CONFERENCE WITH BRYANT
REGARDING SAME; PREPARE FOR CONFERENCE CALL
WITH COURT, PARTICIPATE IN CONFERENCE CALL WITH
COURT (LENGTHY); FURTHER CONFERENCE WITH BRYANT
POST-HEARING AND TELEPHONE CONFERENCE WITH R.
IMPERIAL REGARDING MATTERS POST-CASE
CONFERENCE.
J. GRAHAM MATHERNE 2.40 hours at 250.00 per hour. 600.00

06/17/10 E-MAIL TO BRYANT REGARDING LATER CONVERSATION
WITH A. DONALDSON AND REGARDING RECOMMENDATION
TO CONTACT CLIFTON'S COUNSEL REGARDING CONTACT
WITH INSURANCE COMPANY; TELEPHONE CONFERENCE
WITH BRYANT AND REVIEW OF REPLY E-MAILS FROM
BRYANT REGARDING SAME; LENGTHY TELEPHONE
CONFERENCE WITH DONALDSON REGARDING HEARING AND
REGARDING CASE ISSUES AND REGARDING INSURANCE
COVERAGE; REVIEW E-MAILS FROM A. DONALDSON
REGARDING CONSENT ORDER/MEDIATION DATES; E-MAIL
TO CRAMPTON REGARDING REQUEST TO DISCUSS
ISSUES; TELEPHONE CONFERENCE WITH BRYANT
REGARDING ALL MATTERS.
J. GRAHAM MATHERNE 2.20 hours at 250.00 per hour. 550.00

06/22/10 REVIEW OF CLIFTON B.R. COURT ORDER REGARDING
CLIFTON MOTION TO DISMISS DOL CLAIM; CONFERENCE
WITH BRYANT REGARDING SAME; REVIEW E-MAIL AS TO
SCHEDULING ORDER IN DOL ACTION AND REVIEW OF
DRAFT SCHEDULING ORDER.
J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour. 250.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 818294

06/23/10 TELEPHONE CONFERENCE WITH J. PRICE'S OFFICE AND
TELEPHONE CONFERENCE WITH JUSTIN WARE REGARDING
TRAVELERS AND RELATED ISSUES OF POTENTIAL
MEDIATION; REVIEW TOLLING AGREEMENT AS
TRAVELERS; E-MAILS OF A. DONALDSON REGARDING
DOL/CLIFTON CONSENT ORDER AND REVIEW OF SAME;
E-MAILS TO BRYANT REGARDING SAME.
J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

06/24/10 E-MAILS OF PRICE AND WEAR REGARDING DOL/CLIFTON
CONSENT ORDER AND TOLLING AGREEMENT; REVIEW
E-MAIL FROM DONALDSON REGARDING HEALTH PLAN AND
FORWARD TO BRYANT AND MOORE REGARDING SAME;
TELEPHONE CONFERENCE WITH BRYANT REGARDING
HEALTH PLAN AND TOLLING AGREEMENT; REVIEW OF
DRAFT TOLLING AGREEMENT; E-MAIL TO WEAR
REGARDING TOLLING AGREEMENT; REVIEW E-MAIL FROM
R. MOORE REGARDING HEALTH PLAN INQUIRY FROM
DOL.
J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour. 275.00

06/25/10 CONTACT WITH J. WEAR REGARDING TOLLING
AGREEMENT; INITIAL REVIEW OF COURT ORDERS
RELATING TO DOL/CLIFTON CASE AND REFERENCE TO
MAGISTRATE FOR SETTLEMENT DISCUSSIONS.
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

06/28/10 FURTHER REVIEW OF COURT ORDERS IN DOL-CLIFTON
MATTER; E-MAIL TO CLIENT GROUP REGARDING SAME
AND REGARDING FURTHER CONTACT WITH A.
DONALDSON; REVIEW OF PROPOSED TRAVELERS TOLLING
AGREEMENT; TELEPHONE CONFERENCE WITH R. MOORE
REGARDING HEALTH PLAN AND RELATED MATTERS;
TELEPHONE CONFERENCE WITH J. BRYANT AND JUSTIN
WEAR REGARDING TOLLING AGREEMENT ON TRAVELERS
AND REVIEW AND EXECUTE FINAL TOLLING AGREEMENT;
E-MAILS TO WEAR, PRICE AND CLIENT GROUP
REGARDING SAME; TELEPHONE CONFERENCE WITH A.
DONALDSON REGARDING HEALTH PLAN AND DOL/CLIFTON
CASE ISSUES; REVIEW POSITION LETTER OF AIG;
TELEPHONE CONFERENCE WITH DAVID SHIEFFER (AIG)
REGARDING FIDUCIARY LIABILITY BOND; TELEPHONE
CONFERENCES AND E-MAILS OF CLIENT GROUP
REGARDING SAME; E-MAILS TO PRICE/WEAR AND TO
SHIEFFER REGARDING DOL/CLIFTON ORDERS AND
RELATED MATTERS; REVIEW POSITION LETTERS OF
TRAVELERS.
J. GRAHAM MATHERNE 4.20 hours at 250.00 per hour. 1050.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 818294

06/30/10 REVIEW COURT FILING FROM DOL REGARDING
CASTLETON HEALTH PLAN AND E-MAIL TO CLIENT
GROUP REGARDING SAME; REVIEW MATERIALS
REGARDING SETTLEMENT POTENTIAL WITH CASTLETON
TRUSTEE, CLIFTON MCLAMB, TRAVELERS AND AIG AND
OUTLINE OF POSITION AND WAYS TO PROCEED.
J. GRAHAM MATHERNE 1.30 hours at 250.00 per hour. 325.00

TOTAL SERVICES	31.80	\$7,950.00
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PHOTOCOPIES		8.40
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OTHER CHARGES AND DISBURSEMENTS		\$8.40
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TOTAL THIS INVOICE		\$7,958.40
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PREVIOUSLY BILLED AND OUTSTANDING		\$9,386.10
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TOTAL AMOUNT DUE		\$17,344.50
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-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
J MATHERNE PARTNER	250.00	31.80	7950.00

TUDOR LAW FIRM, P.C.

A Professional Corporation

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

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

July 1, 2010

Client #: 801

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

Invoice #: 17491

DATE	DESCRIPTION	HOURS	AMOUNT
Jun-18-10	Emails from and to R. Moore re: IRS letters on late-filed 5500; review IRS correspondence.	0.60	150.00 BET
	TOTAL FEES	0.60	\$150.00

DISBURSEMENTS:

	Disbursements	Receipts
TOTAL DISBURSEMENTS	\$0.00	\$0.00

Total Fees & Disbursements

\$150.00

*Posted
At
7/6/10*

Previous Balance

\$8,029.80

Previous Payments

\$8,029.80

PLEASE PAY

\$150.00

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

RECEIVED
JUL 01 2010



WILLIAMS MULLEN

A Professional Corporation

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

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

JULY 28, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 688464

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

BILLING SUMMARY THROUGH June 30, 2010

Fees For Professional Services	\$3,404.50
Expenses and Advances	<u>\$1.12</u>
CURRENT BILLING	\$3,405.62
Previous Balance Due	\$3,357.58
TOTAL BALANCE DUE	<u>\$6,763.20</u>

Posted
8-2-10



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JULY 28, 2010
Invoice No: 688464

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
06/02/10	HPH	Review April monthly report.	0.30	\$118.50
06/07/10	HPH	Review re: draft of answer to DOL complaint.	0.40	\$158.00
06/08/10	HPH	Review order setting pretrial conference and FRCP 16(a); attention to filing answer; attention to filing notice of appearance and ECF registration, financial disclosure; telephone call from G. Matherne regarding filings.	1.10	\$434.50
06/08/10	DLS	Revise signature block on Answer and Certificate of Service; scan and efile Answer; serve J. McLamb with filed copy of Answer; emails from and to H. Harden regarding corporate disclosures and notice of appearance by out of state counsel.	0.50	\$87.50
06/09/10	HPH	Attention to filing financial disclosure by Mr. Matherne and notice of appearance; work on filing and service of documents related to answer in DOL suit.	0.50	\$197.50
06/09/10	DLS	Submit attorney registration form for out of state attorney to T. Carpenter to issue login and password to J. Matherne; emails to H. Harden regarding financial disclosures and notice of appearance to be efiled.	0.50	\$87.50



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JULY 28, 2010
Invoice No: 688464

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
06/10/10	HPH	Review successor trustee's 18th report and response of debtor to bank of Tennessee Motion to Reconsider; telephone call to G. Matherne regarding pretrial conference, conference with R. Rogers regarding conduct of conference.	0.70	\$276.50
06/11/10	HPH	Review Matherne/Travelers correspondence, criminal information regarding James McLamb, plea agreement, Matherne/Sheiffer correspondence.	0.50	\$197.50
06/11/10	RKI	Conference with G. Matherne regarding strategy for Wednesday pre-trail conference.	0.30	\$108.00
06/14/10	HPH	Review Clifton's motion for show cause order; review local rules regarding special appearance.	0.60	\$237.00
06/15/10	HPH	Conference with R. Imperial regarding conduct of pretrial conference.	0.20	\$79.00
06/16/10	HPH	Conference with R. Imperial regarding conduct of pretrial conference.	0.30	\$118.50
06/16/10	RKI	Attend pre-trail conference in Federal District Court case; conference with G. Matherne regarding post-hearing conference on consent order terms.	2.10	\$756.00
06/17/10	DLS	Forward original of J. Matherne registration form to T. Carpenter at federal court to complete process of obtaining login and password.	0.20	\$35.00
06/21/10	HPH	Review order dismissing DOL discharge	0.40	\$158.00



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RECEIVERSHIP MANAGEMENT, INC.

Client: 057240

Matter: 0001

JULY 28, 2010

Invoice No: 688464

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
		complaint.		
06/23/10	HPH	Review draft consent order.	0.20	\$79.00
06/25/10	HPH	Review pleadings.	0.20	\$79.00
06/29/10	HPH	Review referral order and emails to travelers and AIG regarding same, Clifton May 2010 report.	0.30	\$118.50
06/30/10	HPH	Review plaintiff's report on the status of Castleton Group Health Plan.	0.20	\$79.00
TOTAL FOR SERVICES				\$3,404.50



WILLIAMS MULLEN

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RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

JULY 28, 2010
Invoice No: 688464

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	5.90	\$2,330.50
ROBERT K. IMPERIAL	\$360.00	2.40	\$864.00
DEBORAH L. SHUTT	\$175.00	1.20	\$210.00

DISBURSEMENTS

Pacer	\$1.12
TOTAL DISBURSEMENTS	\$1.12
TOTAL THIS STATEMENT	\$3,405.62

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 6/01/10 THROUGH 6/30/10

Receivership Management, Inc.

JUNE 2010 FEES	2,110.00	
JUNE RMI EXPENSES	<u>644.42</u>	<u>2,754.42</u>
		<u>\$2,754.42</u>

TOTAL FEES

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

Invoice for Professional Services

CASLETON GROUP INC 401K PLAN **June 2010**

Date	Client	Description	Hours	Rate	Amount
6/1/2010	Robert E. Moore, Jr.	PREPARE EIGHTEENTH REPORT AND FEE NOTICE	2.75	\$130.00	\$357.50
6/2/2010	Sarah D. Forton	WORK ON MOTION FILING, UPDATE PARTICIPANT ADDRESS RE: RETURN, RE-MAIL PARTICIPANT NOTICES RE: SAME	1.5	\$45.00	\$67.50
6/3/2010	Sarah D. Forton	WORK ON PARTICIPANT MAILING RE: SMM	1.5	\$45.00	\$67.50
6/4/2010	Sarah D. Forton	CALL TO IRS RE: CONTACT FOR DB MANAGEMENT, WORK ON PARTICIPANT MAILING RE: SMM	4	\$45.00	\$180.00
6/7/2010	Billy B. Spaulding	READ AND DISCUSS IRS PENALTY NOTICE ON 2007 F5500. PREPARE PDF FILES OF SCHEDULE C AND R FOR FILING AS ATTACHMENTS TO 2008 F5500. PREPARE EFAST2 FILING OF 2008 F5500.	2	\$110.00	\$220.00
6/7/2010	Sarah D. Forton	CALL FROM PARTICIPANT RE: MAILING	0.25	\$45.00	\$11.25
6/8/2010	Robert E. Moore, Jr.	REVIEW ORDER FROM COURT RE: APPEARANCE IN DOL ACTION, DISCUSS SAME WITH J.BRYANT AND G.MATHERNE .2; DISCUSS DRAFT RESPONSE TO DOL ACTION .2; REVIEW EMAILS FROM G.MATHERNE RE: AIG CORRESPONDENCE .10; REVIEW IRS PENALTY NOTICE AND EMAIL J.QUINN RE: SAME .2	0.7	\$130.00	\$91.00
6/8/2010	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
6/9/2010	Billy B. Spaulding	DISCUSSION ON 2007 F5500 PENALTY NOTICE AND FILING OF 2008 F5500.	0.6	\$110.00	\$66.00
6/10/2010	Robert E. Moore, Jr.	EMAIL UPDATES ON DOL ACTION, FORM 5500	0.25	\$130.00	\$32.50
6/17/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPAULDING RE: IRS NOTICE ON 2007 PENALTY; 2008 AND 2009 FORM 5500 .2; RESEARCH TRANSAMERICA EMAIL RE: 2009 FORM 5500 .25; REVIEW EMAIL RE: DOL ACTIONS .10	0.55	\$130.00	\$71.50

CASTLETON GROUP INC 401K PLAN

June 2010

Date	Name	Description	Hours	Rate	Total
6/18/2010	Robert E. Moore, Jr.	REVIEW FORM 5500 FOR 2009, PULL AND DISTRIBUTE FROM TRANSAMERICA WEBSITE; EMAIL TO B.TUDOR RE: UPDATES; UPDATE FROM J.BRYANT RE: INFORMATION TO J.QUINN; EMAIL RECOMMENDATIONS RE: ADDRESS CHANGES TO J.BRYANT, B.SPAULDING, H.DAVIS; DISCUSSION WITH B.SPAULDING RE: 2009 FORM 5500; EMAIL RESPONSE TO M.HENSLEY RE: PARTICIPANT INFORMATION REQUEST	3.6	\$130.00	\$468.00
6/18/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
6/21/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL RE: 2008 EFAST .10	0.1	\$130.00	\$13.00
6/22/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL RE: 2008 EFAST .2	0.2	\$130.00	\$26.00
6/22/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: CHANGE OF ADDRESS	0.5	\$45.00	\$22.50
6/24/2010	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL RE: 2008 EFAST .2; RESPOND TO G.MATHERNE RE: PLAN HISTORY INFORMATION .2; DRAFT NINETEENTH REPORT 1.3; REVIEW AND RESPOND TO EMAIL RE: 2008 EFAST .2	1.9	\$130.00	\$247.00
6/24/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
6/25/2010	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
6/28/2010	Sarah D. Forton	FAX TO CASTLETON	0.25	\$45.00	\$11.25
6/29/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
Total					\$2,110.00

RMI EXPENSE RECOVERABLE CASTLETON

6/1/10 Through 6/30/10

7/30/10

Category Description	6/1/10- 6/30/10
5300 EXPENSES	
6205-COPIES	-160.80
6210-POSTAGE	-343.80
6215-COURIER & OVERNIGHT	-36.82
6222-TELEPHONE LONG DISTANCE	-103.00
TOTAL 5300 EXPENSES	<u>-644.42</u>
OVERALL TOTAL	<u>-644.42</u>