

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

**TWENTY-FIRST 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 Twenty-First Report and Fee Notice for fees and expenses for the period of July 1, 2010 to July 31, 2010.

ACTIVITY REPORT

During the month of June 2010 Receivership Management, Inc. (RMI), completed its work and finalized the Form 5500 for 2009 and filed it through EFAST2 with the U.S. Department of Labor (DOL) and the Internal Revenue Service (IRS). At this time, all required Form 5500's have been filed. Extended negotiations with the two bond carriers have resulted in potential recoveries. Extensive negotiations occurred throughout July and August with a multitude of parties in preparation for and pursuant to the court ordered mediation.

Potentially successful negotiations have occurred with AIG and the Travelers. Unfortunately, matters relevant to successfully concluding these negotiations remain to be finalized between various parties. The Successor Trustee has worked and is 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 held on July 28, 2010 and the results of that mediation reported at an employer's conference call on July 29, 2010. Essentially certain agreements with The Castleton Group Inc., The Castleton Group Inc. 401(K) Plan, the Travelers and AIG would result in partial but significant recovery of missing funds and related amounts.

These recoveries are contingent upon agreements with Suzanne Clifton and Jay McLamb. At present those expected agreements (based on the actions of the parties at the July 28th mediation) have not been received. The Successor Fiduciary remains hopeful that the remaining issues can be resolved. U.S. District Court Judge David W. Daniel has ordered the DOL and Ms. Clifton to appear on September 8, 2010 to resolve disputed issues with regard to the conditional settlement reached on July 28, 2010.

Since the filing of the Voluntary Compliance Program application on March 10, 2010 with the Internal Revenue Service, the IRS has acknowledged receipt and has assigned it a control number. It has not yet been assigned to an agent as of August 31, 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 Twenty-First 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 July 1, 2010 to July 31, 2010. Total expenses, as listed on Exhibit 2 include \$4,455.00 in Successor Trustee fees, \$20,895.00 in legal expenses and \$3,569.60 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 \$4,455.00 in Successor Trustee fees, \$20,895.00 in legal expenses and \$3,569.60 in contract labor expenses will be paid

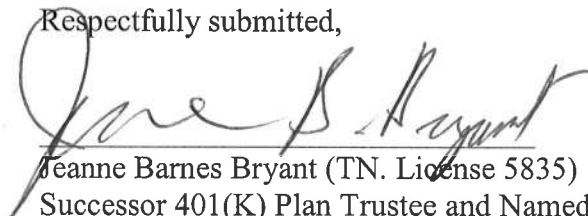
from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|------------------------------|-------------|
| 1. | Jeanne Barnes Bryant | \$4,455.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$14,408.70 |
| 3. | Tudor Law Firm, PC | \$600.00 |
| 4. | Williams Mullen, PC | \$5,886.30 |
| 5. | Receivership Management Inc. | \$3,569.60 |
| | \$3,407.00/Contract labor | |
| | \$162.60/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 September 3, 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 Twenty-First Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 3rd day of Sept, 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 Twenty First 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 3rd day of Sept, 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

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

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

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

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

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

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

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

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

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

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

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

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

Mike Hensley
4601 Six Forks Rd, Suite 503
Raleigh, NC 27609

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

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

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

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

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

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

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

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

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

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

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

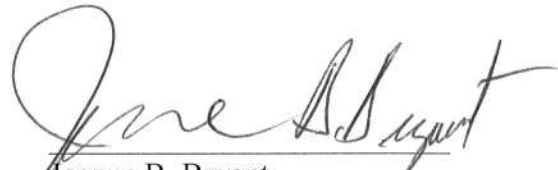
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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

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

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

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



Jeanne B. Bryant

Receivership Management, Inc.

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 7/01/10 THROUGH 7/31/10

Jeanne Barnes Bryant

JULY 2010 FEES	<u>4,455.00</u>
TOTAL FEES	<u><u>\$4,455.00</u></u>



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

Invoice for Professional Services

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

Date	Client	Description	Hours	Rate	Total
7/2/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE AIG, DISCUSSION WITH GRAHAM MATHERNE RE SETTLEMENT DEMANDS, QUESTION FROM SARAH FORTON RE FILING	0.3	\$150.00	\$45.00
7/7/2010	Jeanne Barnes Bryant	E-MAIL RE AIG ISSUES, DISCUSSION WITH GRAHAM MATHERNE AND ROB MOORE RE CONFERENCE CALL WITH DOL, E-MAIL RE SAME	0.5	\$150.00	\$75.00
7/8/2010	Jeanne Barnes Bryant	E-MAIL RE AIG ISSUES FROM GRAHAM MATHERNE, E-MAIL RE DOL FILINGS, REVIEW SAME	0.5	\$150.00	\$75.00
7/9/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER INQUIRIES	0.1	\$150.00	\$15.00
7/12/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE DEMANDS TO BOND COMPANIES, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS AND AIG, E-MAIL FROM HOLMES HARDEN RE FILING BY SPARKMAN, E-MAIL TO DOL RE SAME, QUESTION RE FEES IN SPARKMAN MOTION, E-MAIL FROM GRAHAM MATHERNE RE SPARKMAN COUNSEL REQUESTS, E-MAIL RE SETTLEMENT CONFERENCE FROM GRAHAM MATHERNE AND JOE CALLOWAY, E-MAIL FROM DONALDSON RE FEES, REQUEST TO ROB MOORE RE SAME	1	\$150.00	\$150.00
7/13/2010	Jeanne Barnes Bryant	QUESTION RE 2009 5500 FILING, DISCUSSION RE HEARING, E-MAIL RE RESPONSE FROM BOND COMPANIES, DISCUSSION RE EMPLOYER CONFERENCE CALL	0.3	\$150.00	\$45.00
7/14/2010	Jeanne Barnes Bryant	E-MAIL TO SARAH FORTON RE CALL, E-MAIL RE EMPLOYER QUESTIONS	0.2	\$150.00	\$30.00
7/15/2010	Jeanne Barnes Bryant	QUESTION RE CONFERENCE CALL, E-MAIL WITH ORDER RE MCLAMB, E-MAIL RE 5500 FILING	0.3	\$150.00	\$45.00

CASTLETON GROUP INC 401K PLAN

July 2010

Date	Participant	Description	Hours	Rate	Total
7/16/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MCLAMB ORDER, E-MAIL RE CALLS FROM MEMBERS, E-MAIL FROM GRAHAM MATHERNE RE AIG, DISCUSSION WITH ROB MOORE RESPONSES RE SAME	0.8	\$150.00	\$120.00
7/19/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE TRANSAMERICA, E-MAIL RE 5500, CALLS FROM MEMBERS	0.4	\$150.00	\$60.00
7/20/2010	Jeanne Barnes Bryant	QUESTION RE CONFERENCE CALL, CALLS FROM MEMBERS, QUESTION RE AIG	0.3	\$150.00	\$45.00
7/21/2010	Jeanne Barnes Bryant	CALL WITH GRAHAM MATHERNE RE TRAVELERS, DISCUSSION RE SAME, E-MAIL RE SETTLEMENT; DISCUSSION RE AIG, E-MAIL RE SETTLEMENT; DISCUSSION WITH ROB MOORE RE DAVIS INVOICES AND DOL RESPONSE, REVIEW LETTERS RE MEMBER QUESTIONS, E-MAIL FROM GRAHAM MATHERNE RE HEARING ON CLIFTON AND DOL	1	\$150.00	\$150.00
7/22/2010	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE, CALL TO ANGELA DONALDSON, E-MAIL RE SAME, E-MAILS RE TRAVELERS SETTLEMENT, DISCUSSION WITH GRAHAM MATHERNE RE AIG, E-MAIL RE SAME, QUESTIONS RE BANKRUPTCY REQUESTS FROM AIG, E-MAILS FROM TRANSAMERICA RE EGGTRA, E-MAILS TO AND FROM ROB MOORE RE SAME	1.5	\$150.00	\$225.00
7/23/2010	Jeanne Barnes Bryant	CONFERENCE CALL WITH GRAHAM MATHERNE AND DOL RE SETTLEMENT PROPOSALS, CALL FROM GRAHAM MATHERNE RE AIG OFFER, E-MAILS RE SAME RE RELEASES, DISCUSSION WITH GRAHAM MATHERNE RE INFORMATION FROM HOLMES HARDEN, DISCUSSION WITH ROB MOORE RE SPARKMAN AND FEE REQUEST, DISCUSSION WITH GRAHAM MATHERNE RE SAME, E-MAILS FROM GRAHAM MATHERNE RE AIG SETTLEMENT AND MEDIATION, DISCUSSION WITH GRAHAM MATHERNE RE SPARKMAN AND SETTLEMENT, E-MAILS RE SAME	2.5	\$150.00	\$375.00
7/26/2010	Jeanne Barnes Bryant	E-MAILS RE AIG FROM COURT AND DOL, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, DISCUSSION RE MEDIATION, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL, TRANSAMERICA WORK, E-MAILS RE 5500 FILING; REVIEW SAME, ADDITIONAL E-MAILS RE SPARKMAN AND INVOICES, DISCUSSION RE SAME	1.5	\$150.00	\$225.00

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

7/27/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INFORMATION FROM DOL AND DAVIS, DISCUSSION RE TRANSAMERICA, E-MAIL FROM ROB MOORE RE CLAIM FROM MEMBER WITH NO FUNDS AT TRANSAMERICA (.60), TRAVEL TO RALEIGH FOR MEDIATION (2.50)	3.1	\$150.00	\$465.00
7/28/2010	Jeanne Barnes Bryant	MEETING WITH HOLMES HARDEN, MEDIATION, TRAVEL FROM MEDIATION, E-MAILS TO AND FROM ROB MOORE RE INTEREST CALCULATIONS, QUESTIONS RE ANALYSIS OF REQUESTS FROM SPARKMAN	12	\$150.00	\$1,800.00
7/29/2010	Jeanne Barnes Bryant	MEETING WITH ROB MOORE RE INFORMATION FOR CONFERENCE CALL, TASKS REMAINING FROM MEDIATION, CONFERENCE CALL WITH EMPLOYERS, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, E-MAILS FROM MEETING, E-MAIL FROM ROB MOORE RE VCP ISSUES	3	\$150.00	\$450.00
7/30/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE MEDIATION ORDER, REVIEW SAME, QUESTION RE EXTENSION, E-MAIL RE REPORT, REVIEW SAME, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS AND AIG	0.4	\$150.00	\$60.00

Total **\$4,455.00**

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 7/01/10 THROUGH 7/31/10

Receivership Management, Inc.

JULY 2010 FEES	3,407.00	
JULY RMI EXPENSES	<u>162.60</u>	<u>3,569.60</u>
		<u><u>\$3,569.60</u></u>

TOTAL FEES

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

Invoice for Professional Services

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

Date	Attorney Name	Description	Hours	Rate	Total
7/1/2010	Robert E. Moore, Jr.	REVIEW RELATED CASE RE: DOL COLLECTIONS AND BANKRUPTCY .4	0.4	\$130.00	\$52.00
7/2/2010	Sarah D. Forton	WORK ON FEE MOTION	1	\$45.00	\$45.00
7/6/2010	Billy B. Spaulding	READ 2009 F5500 DOWNLOADED FROM TRANSAMERICA. ANALYZE 12-31-08 ASSET BALANCES SHOWN ON SCHEDULE H AND DOCUMENT DIFFERENCES FROM 2008 F5500 ENDING BALANCES. DOCUMENT ADMIN EXPENSES PAID TO PLAN ADMINISTRATOR AND STAFF DURING 2009 AND TRACE TO 2009 F5500.	1	\$110.00	\$110.00
7/6/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: LITIGATION ISSUES, RESPOND TO EMAILS RE: SETTLEMENT ISSUES .2	0.2	\$130.00	\$26.00
7/6/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
7/7/2010	Robert E. Moore, Jr.	CALL WITH G.MATHERNE RE: SETTLEMENT AND LITIGATION ISSUES .5; UPDATE J.BRYANT RE: SAME .10; CONFERENCE CALL WITH G.MATHERNE AND DOL REPRESENTATIVES RE: LITIGATION ISSUES 1.0; UPDATE J.BRYANT RE: SAME .2	1.8	\$130.00	\$234.00
7/8/2010	Billy B. Spaulding	PREPARE DOCUMENTATION TO PROVIDE TO TRANSAMERICA TO REQUEST CHANGES TO 2009 F5500.	1.4	\$110.00	\$154.00
7/8/2010	Robert E. Moore, Jr.	RESPOND TO EMAILS FROM H.DAVIS AND A PARTICIPANT .3; REVIEW EMAILS RE: LITIGATION ISSUES .10	0.4	\$130.00	\$52.00
7/8/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50

CASTLETON GROUP INC 401K PLAN

July 2010

Date	Participant	Description	Hours	Rate	Amount
7/12/2010	Robert E. Moore, Jr.	CONFERENCE CALL WITH G.MATHERNE AND J.BRYANT RE: LITIGATION ISSUES .5; REVIEW EMAILS FROM G.MATHERNE TO CLIFTON LITIGATION PARTIES AND INTERESTED PARTIES .10; DOCKET REVIEW AND DOWNLOAD SPARKMAN FILING .10; CALL FROM G.MATHERNE RE: SPARKMAN FILING AND LITIGATION ISSUES .2; PARTICIPANT CALL .10; CALL WITH B. MEIZLISH RE: PARTICIPANT JOHAN PRICE .2	1.2	\$130.00	\$156.00
7/12/2010	Sarah D. Forton	FORWARD FORM 5500 SSA	0.25	\$45.00	\$11.25
7/13/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPALDING RE: 2009 FORM 5500 AND UPCOMING SETTLEMENT CONFERENCE IN RALEIGH .25; CALL WITH J.QUINN RE: RECENT FEE FILINGS FROM MR. SPARKMAN .3; PARTICIPANT CALL .10	0.65	\$130.00	\$84.50
7/14/2010	Sarah D. Forton	LETTERS RE: CONFERENCE CALL	1	\$45.00	\$45.00
7/15/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
7/16/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: LITIGATION ISSUES, RESPOND TO EMAILS RE: SETTLEMENT ISSUES .2	0.2	\$130.00	\$26.00
7/19/2010	Robert E. Moore, Jr.	RESPOND TO EMAILS FROM B.SPALDING RE: 2009 FORM 5500 .10	0.1	\$130.00	\$13.00
7/19/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
7/20/2010	Robert E. Moore, Jr.	DRAFT LETTER TO B.MEIZLISH RE: J. WILLIAMSON ACCOUNT, EMAIL TO R.SILVA RE: SAME .7; DRAFT RESPONSE TO J.HURST AND K.MARTIN RE: WITHDRAWAL REQUEST .7	1.4	\$130.00	\$182.00
7/20/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS, RE-MAIL QUARTERLY STATEMENTS RE: RETURNS	0.5	\$45.00	\$22.50
7/21/2010	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: LITIGATION ISSUES .10; RESPOND TO INQUIRY BY G.MATHERNE RE: SETTLEMENT ISSUES .10; RESPOND TO R.SILVA RE: WILLIAMSON ACCOUNT INFORMATION .10; UPDATE FROM G.MATHERNE RE: LITIGATION MEDIATION .10	0.5	\$130.00	\$65.00

CASTLETON GROUP INC 401K PLAN

July 2010

Date	Name	Description	Hours	Amount
7/23/2010	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: LITIGATION ISSUES, REVIEW EMAILS RE: SAME .2; RESPOND TO PARTICIPANT INQUIRY .10; REVIEW EMAILS FROM R.MAPES RE: EGTRRA SPD REVISION AND DISTRIBUTION, EMAIL TO B.TUDOR RE: SAME .2; UPDATES FROM G.MATHERNE RE: LITIGATION ISSUES AND BANKRUPTCY-CASTLETON INC. ISSUES .2	0.7	\$130.00
7/26/2010	Billy B. Spaulding	ANALYSIS OF VARIOUS DATABASES IN RESPONSE TO REQUEST FROM EMPLOYER ON MISSING FUNDS FOR AN EMPLOYEE.	1	\$110.00
7/26/2010	Robert E. Moore, Jr.	REVIEW EMAIL UPDATES FROM G.MATHERNE AND DOL RE: LITIGATION ISSUES .10; FORM 5500 FOR 2009 REVIEW .2; GATHER EXPENSE DATA AND DISCUSS SAME WITH J.BRYANT .2; CALL WITH G.MATHERNE RE: SAME .10; EMAIL TO J.BRYANT RE: MEDIATION .2; REVIEW RESPONSE FROM B.MEIZLISH RE: J. PRICE, REVIEW AND RESEARCH SAME WITH B.SPAULDING, ADVISE J.BRYANT RE: SAME .2.0; CALL TO B.TUDOR RE: LITIGATION AND VCP ISSUES .10	2.9	\$130.00
7/26/2010	Sarah D. Forton	E-MAIL TO EMPLOYERS RE: CONFERENCE CALL	0.5	\$45.00
7/27/2010	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: INFORMATION FOR MEDIATION CONFERENCE, UPDATE ON LITIGATION, VCP ISSUES, SETTLOR FUNCTION ISSUES 2.0; RESPOND TO QUESTIONS FROM G.MATHERNE AND J.BRYANT RE: FEE CHARGES FROM H.DAVIS 1.0; RESEARCH ON PENALTY INTEREST AND ISSUE REQUEST TO B.SPAULDING FOR COMPUTATION .5; FORWARD RESULTS TO J.BRYANT AND G.MATHERNE .10	3.6	\$130.00
7/27/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00
7/28/2010	Robert E. Moore, Jr.	CALL FROM G.MATHERNE RE: QUESTIONS RE: FEES AND ORDERS IN CASTLETON BANKRUPTCY .10; RESEARCH AND RESPOND TO SAME 2.0; CALL FROM J.BRYANT RE: QUESTIONS RE: FUND AND PAYMENT PROCEDURES .10; CALL WITH J. CRAWDER RE: B.SECOVIC INQUIRY, STATUS CONCERNS .5; RESEARCH AND RESPOND TO INQUIRY FROM J.BRYANT RE: SETTLEMENT .5	3.2	\$130.00
7/29/2010	Robert E. Moore, Jr.	UPDATE FROM MEDIATION MEETING FROM J.BRYANT 2.0; EMPLOYERS CONFERENCE CALL 1.2; PREPARE TWENTIETH FEE REPORT .5; RESPOND TO INQUIRY FROM SUSAN HUNTER .25	3.95	\$130.00

CASTLETON GROUP INC 401K PLAN

July 2010

7/30/2010	Robert E. Moore, Jr.	CORRECT AND UPDATE TWENTIETH REPORT .2; DISCUSSION OF SAME WITH J.BRYANT .2	0.4	\$130.00	\$52.00
Total					\$3,407.00

RMI EXPENSE RECOVERABLE CASTLETON

7/1/10 Through 7/31/10

Category Description	7/1/10- 7/31/10
5300 EXPENSES	
6205-COPIES	-27.50
6210-POSTAGE	-56.67
6215-COURIER & OVERNIGHT	-27.43
6222-TELEPHONE LONG DISTANCE	-35.00
6299-MISC OFFICE EXPENSE	-16.00
TOTAL 5300 EXPENSES	<u>-162.60</u>
OVERALL TOTAL	<u>-162.60</u>

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 7/01/10 THROUGH 7/31/10

Wyatt Tarrant & Combs

JULY 2010 FEES	INV 820444	<u>14,408.70</u>	14,408.70
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Tudor Law Firm

JULY 2010 FEES	INV 17512	<u>600.00</u>	600.00
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Williams Mullen

JULY 2010 FEES	INV 691300	<u>5,886.30</u>	<u>5,886.30</u>
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TOTAL FEES			<u><u>\$20,895.00</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

RECEIVED
AUG 09 2010

F.E.I. # 61-0468003

AUGUST 4, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 820444

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 JULY 31, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$14,400.00
OTHER CHARGES AND DISBURSEMENTS	\$8.70
TOTAL THIS INVOICE	\$14,408.70
PREVIOUSLY BILLED AND OUTSTANDING	\$7,958.40
TOTAL AMOUNT DUE	\$22,367.10

=====
posted
Bl
8-4-10

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

AUGUST 4, 2010
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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 JULY 31, 2010

07/01/10	OUTLINING ISSUES TO ADDRESS REGARDING GLOBAL SETTLEMENT EFFORT. J. GRAHAM MATHERNE .80 hours at 250.00 per hour.	200.00
07/02/10	TELEPHONE CONFERENCE WITH BRYANT REGARDING POSITIONS ON SETTLEMENT; OUTLINING OF MATTERS THAT IMPACT UPON INDIVIDUAL VS. GLOBAL SETTLEMENTS; E-MAIL TO A. DONALDSON AND R. LEWIS REGARDING SAME; ORGANIZE FILE REGARDING SAME; FURTHER E-MAILS OF DONALDSON REGARDING SAME AND REGARDING SCHEDULE TO DISCUSS; E-MAILS OF JUSTIN WEAR REGARDING TOLLING AGREEMENT WITH TRAVELERS. J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour.	275.00
07/06/10	E-MAILS OF BRYANT AND MOORE REGARDING CONFERENCE WITH DOL AS TO POTENTIAL PURSUITS AND AVENUES OF SETTLEMENT. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
07/07/10	NUMEROUS TELEPHONE CONFERENCES WITH R. MOORE REGARDING STATUS AND REGARDING UPCOMING TELEPHONE CONFERENCE WITH DOL; LENGTHY TELEPHONE CONFERENCE WITH DOL REGARDING ISSUES RELATING TO DOL CLIFTON MATTERS, CLIFTON B.R.	

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JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 820444

MATTER AND REGARDING SETTLEMENT APPROACHES;
FURTHER TELEPHONE CONFERENCE WITH R. MOORE AND
TELEPHONE CONFERENCE WITH BRYANT REGARDING
SAME; REVIEW OF COURT ORDERS AS TO HEALTH PLAN,
PRODUCTION OF MCLAMB AS PROVISION AND SETTING
OF SETTLEMENT CONFERENCE IN RALEIGH; E-MAILS TO
CLIENT GROUP REGARDING SETTLEMENT CONFERENCE
BEING SET AND REVIEW OF E-MAILS FROM A.
DONALDSON REGARDING SAME.

J. GRAHAM MATHERNE 2.70 hours at 250.00 per hour. 675.00

07/11/10 REVIEW MATERIALS REGARDING PREPARATION FOR
OUTLINING OF SETTLEMENT POSITIONS AND IN
PREPARATION OF DISCUSSING SAME WITH BRYANT.

J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

07/12/10 TELEPHONE CONFERENCE WITH BRYANT AND MOORE
REGARDING SETTLEMENT CONFERENCE AND SETTLEMENT
POSITIONS; E-MAILS TO H. HARDEN REGARDING SAME
AND LOGISTICS; E-MAILS TO CALLOWAY/DAVIS
REGARDING SAME AND REGARDING ASSETS AND
ADMINISTRATIVE EXPENSES AND STATUS THEREOF;
E-MAIL TO PRICE AND WEAR REGARDING SETTLEMENT
CONFERENCE AND REGARDING RENEWAL OF EFFORTS TO
SETTLE; E-MAILS OF D. SHEIFFER REGARDING AISLIC
AND SETTLEMENT POSITION AND NOTICE OF
SETTLEMENT CONFERENCE; FURTHER TELEPHONE
CONFERENCE WITH BRYANT REGARDING SAME AND
REGARDING AISLIC RESPONSE TO SETTLEMENT DEMAND;
LENGTHY TELEPHONE CONFERENCE WITH R. MOORE
REGARDING SPARKMAN'S MOTION FOR INTERIM FEES TO
BE PAID BY 401(K) PLAN AND REGARDING SETTLEMENT
E-MAILS AND AISLIC RESPONSE; COMPILE MATERIALS
TO REVIEW REGARDING SETTLEMENT ISSUES AND
SETTLEMENT CONFERENCE.

J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

07/21/10 REVIEW OF MATERIALS FILED BY SPARKMAN REGARDING
INTERIM PAYMENT OF FEES AND REVIEW OF
ATTACHMENTS THERETO; REVIEW OF BRIEFINGS
REGARDING CLIFTON B.R. AND SHOW CAUSE MOTION BY
CLIFTON; REVIEW COURT NOTICE REGARDING 7/20/10
HEARING AND E-MAIL CLIENT GROUP REGARDING SAME;
REVIEW E-MAIL FROM MAGISTRATE CHAMBERS
REGARDING WRITTEN SUBMISSION AS TO MEDIATION
OUTLINING OF POTENTIAL POINTS TO MAKE IN
MEDIATION STATEMENT; REVIEW SPARKMAN ANSWER TO
DOL COMPLAINT; COMPARE SAME TO 401(K) ANSWER;
E-MAIL TO BRYANT AND MOORE REGARDING CASTLETON
GROUP ANSWER; TELEPHONE CONFERENCE WITH J.
PRICE REGARDING POSITION OF TRAVELERS REGARDING
MEDIATION AND POTENTIAL TO SETTLE MATTER;

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JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 820444

TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME AND REGARDING NEED TO CONTACT SCHEIFFER (RE: ASLIC SETTLEMENT); TELEPHONE CONFERENCE AND E-MAIL OF SCHEIFFER REGARDING COUNTEROFFER AND REVIEW REPLY; FORWARD INFORMATION REGARDING ASLIC TO BRYANT AND TO MOORE; FURTHER TELEPHONE CONFERENCES WITH J. PRICE AND WITH J. BRYANT REGARDING SETTLEMENT ON FIDELITY BOND CLAIM/TRAVELERS CLAIM; REVIEW POLICY REGARDING 401(K) BEING ONLY INSURED AND REGARDING CASTLETON GROUP BEING INSURED ON SEPARATE FIDELITY BOND FROM TRAVELERS; E-MAIL SAME AND REQUEST FOR TIN TO CLIENT GROUP; REVIEW REPLY FROM R. MOORE AND E-MAIL TO J. PRICE CONFIRMING ISSUES OF SETTLEMENT AND PAYEE INFORMATION.

J. GRAHAM MATHERNE 4.90 hours at 250.00 per hour. 1225.00

07/22/10 ALL MATTERS REGARDING OPEN ISSUES AS TO SETTLEMENT WITH TRAVELERS AND SETTLEMENT DISCUSSIONS WITH AISLIC; NUMEROUS TELEPHONE CONFERENCES AND E-MAILS WITH BRYANT REGARDING STATUS; E-MAILS OF J. PRICE REGARDING 401(K) POLICY VERSUS CASTLETON GROUP POLICY; REVIEW OF FILE ON FIDELITY POLICY AND EARLY CLAIM NOTICES AND DOL REGARDING MATERIALS TO FORWARD TO PRICE REGARDING SAME; EXTENSION E-MAIL TO PRICE REGARDING SAME; TELEPHONE CONFERENCES AND E-MAILS OF D. SHEIFFER REGARDING SETTLEMENT NEGOTIATIONS ON AISLIC POLICY; REVIEW FIDELITY LIABILITY POLICY MATERIALS AND OUTLINE MATTERS TO ADDRESS IF AISLIC SETTLEMENT IS REACHED; FURTHER TELEPHONE CONFERENCE WITH D. SHEIFFER REGARDING AISLIC'S COUNTEROFFER AND CONTACT WITH BRYANT REGARDING SAME; E-MAILS OF SHEIFFER AS TO 408 CONCERNS/OBTAINING RELEASES FROM OTHERS; E-MAILS OF BRYANT AND DOL REGARDING CONFERENCE CALL TO DISCUSS MEDIATION ISSUES AND H. DAVIS FEE REQUESTS.

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

07/23/10 LENGTHY AND NUMEROUS TELEPHONE CALL AND CONFERENCE CALLS WITH ALL CONCERNED REGARDING SETTLEMENT, OPTIONS, UPCOMING MEDIATION; TELEPHONE CONFERENCE WITH BRYANT AND R. LEWIS AND A. DONALDSON; TELEPHONE CONFERENCE WITH D. SHEIFFER REGARDING SETTLEMENT WITH AISLIC; LENGTHY TELEPHONE CONFERENCE WITH H. HARDEN REGARDING AISLIC SETTLEMENT ISSUES; NUMEROUS E-MAILS OF SHEIFFER REGARDING SAME; TELEPHONE CONFERENCES WITH BRYANT AND TELEPHONE

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