

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-EIGHTH 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-Eighth Report and Fee Notice for fees and expenses for the period of March 1, 2011 to March 31, 2011.

ACTIVITY REPORT

As outlined in the Twenty-Fifth Report, extended negotiations with the two bond carriers resulted in recoveries of \$265,000 paid in settlement by the insurers, plus an additional recovery of \$45,000 from the Castleton Group Inc. bankruptcy estate. Payment of \$100,000 of the settlement by a bond insurer was received earlier and the payment of \$45,000 from the Castleton Group Inc. bankruptcy estate was received on February 28, 2011. The Successor 401(K) Trustee transmitted the funds on March 2 and instructed Transamerica as to the allocation of these funds to those participants who were victims of the missing funds. On March 4, 2011, Transamerica completed its allocation of the \$145,000. Payment of the \$165,000.00 settlement amount from the second bond insurer was received on or about March 23, 2011. A portion of this payment has subsequently been transmitted to Transamerica on April 5, 2011 as final payment to the participants whose accounts were affected by the missing funds. The remaining portion of these funds (approximately \$94,000) will be transferred and allocated as a partial reimbursement of expenses all participants have incurred. This third allocation should occur by the end of April, 2011.

With regard to IRS issues during the month of March, 2011, Ms. Bryant's staff and ERISA counsel continued to work with employers and their subsequent plan

administrators to gather requested information by the IRS concerning outstanding loans by participants. As a result of the excellent cooperation of the employers, the information has been submitted to the IRS as a part of the Amended Voluntary Compliance Program Application that was filed on April 19, 2011. We anticipate a response from the IRS very soon.

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-Eighth 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 March 1, 2011 to March 31, 2011.

Total expenses, as listed on Exhibit 2 include \$1,440.00 in Successor Trustee fees, \$10,594.00 in legal expenses and \$4,766.15 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 \$1,440.00 in Successor Trustee fees, \$10,594.00 in legal expenses and \$4,766.15 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:

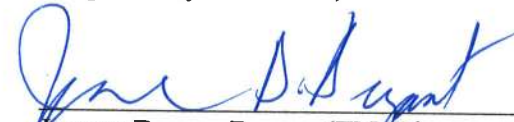
1.	Jeanne Barnes Bryant	\$1,440.00
2.	Wyatt Tarrant & Combs, LLP	\$1,051.50
3.	Williams Mullen, PC	\$1,334.00

- | | | |
|----|------------------------------|------------|
| 4. | Berry & Tudor | \$8,208.50 |
| 5. | Receivership Management Inc. | \$4,766.15 |
| | \$4,706.50/Contract labor | |
| | \$59.65/Other expenses | |

Pursuant to the Court's October 2, 2008 Order, if no objection is filed with the Court within fifteen (15) days after the filing of the Fee Notice with the Court, the Successor Trustee will proceed to authorize payments due counsel and any other parties listed.

Respectfully submitted,

Dated April 26, 2011



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-Eighth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 26 day of April, 2011 to the parties noted below

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

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

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

I hereby certify that a true and correct copy of the foregoing Successor Trustee's Twenty-Eighth 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 26 day of April, 2011 to the parties noted below

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

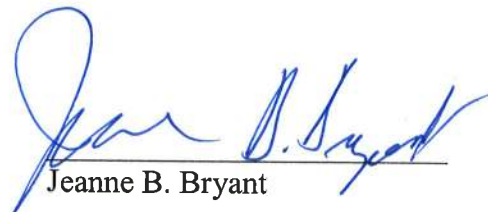
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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

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

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

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



Jeanne B. Bryant

Receivership Management, Inc.

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

Fee Schedule for Castleton Project:

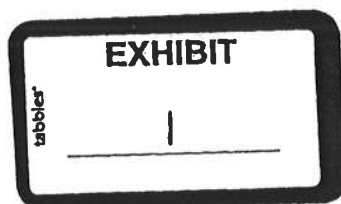
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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

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

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

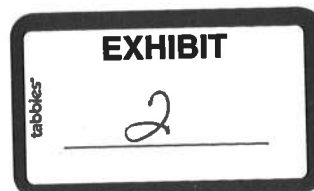
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 3/01/11 THROUGH 3/31/11

Jeanne Barnes Bryant

MAR 2011 FEES	<u>1,440.00</u>
TOTAL FEES	<u><u>\$1,440.00</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				March 2011	
3/1/2011	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA, CALL TO BANK RE ACCOUNT, E-MAIL FROM ROB MOORE RE TUDOR ISSUES ON LOANS	0.4	\$150.00	\$60.00
3/2/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE LOANS, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE CHECKS, CONFERENCE CALL WITH EMPLOYERS, REVIEW AND SIGN CHECK RE TRANSAMERICA, E-MAIL RE ASLIC PAYMENT, E-MAIL FROM GRAHAM MATHERNE RE SPARKMAN FILING, RESPONSE RE SAME	0.7	\$150.00	\$105.00
3/3/2011	Jeanne Barnes Bryant	PREPARE FOR CONFERENCE CALL WITH EMPLOYERS, CONFERENCE CALL WITH EMPLOYERS	1	\$150.00	\$150.00
3/4/2011	Jeanne Barnes Bryant	CALL FROM PHILLIP BUTTS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL RE CALL, E-MAIL FROM TRANSAMERICA RE PROBLEMS WITH LETTER, E-MAIL FROM ROB MOORE RE SAME, E-MAIL TO ROBERT MAPES RE APPROVAL	0.6	\$150.00	\$90.00
3/7/2011	Jeanne Barnes Bryant	E-MAIL RE CHANGE REQUESTS FROM EMPLOYERS, DISCUSSION WITH ROB MOORE RE REQUESTS, E-MAIL FROM GRAHAM MATHERNE RE CLIFTON SIGNATURE	0.2	\$150.00	\$30.00
3/8/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE LOAN ISSUES	0.1	\$150.00	\$15.00
3/9/2011	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE VCP	0.5	\$150.00	\$75.00
3/11/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE VCP, CORRECTIONS RE BYM TUDOR LETTER	0.4	\$150.00	\$60.00
3/14/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE VCP FILING, E-MAILS FROM PORCH RE COSTS, RESPONSE RE SAME	0.5	\$150.00	\$75.00

CASTLETON GROUP INC 401K PLAN

March 2011

Date	Employee Name	Description	Hours	Rate	Total
3/15/2011	Jeanne Barnes Bryant	REPORT FROM ROB MOORE RE PROBLEMS WITH TRANSAMERICA, E-MAILS RE LANE AND ASSOCIATES, UPDATE RE VCP FILING, REVIEW LETTERS FROM EMPLOYEES, DISCUSSION WITH ROB MOORE RE EMPLOYEE RESPONSE	0.6	\$150.00	\$90.00
3/16/2011	Jeanne Barnes Bryant	REVIEW AND SIGN EMPLOYEE LETTERS	0.2	\$150.00	\$30.00
3/17/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT, REVIEW MOTION, DISCUSSION RE TRANSAMERICA LETTER	0.4	\$150.00	\$60.00
3/18/2011	Jeanne Barnes Bryant	E-MAIL RE CHECK FROM GRAHAM MATHERNE, QUESTION RE TRANSAMERICA	0.2	\$150.00	\$30.00
3/21/2011	Jeanne Barnes Bryant	E-MAIL FROM SARAH FORTON RE AIG CHECK, E-MAIL TO ROB MOORE RE SAME, RESPONSE RE ALLOCATION TO TRANSAMERICA, E-MAIL FROM TRANSAMERICA RE COST RE LOAN AND IRS REQUEST, RESPONSE RE SAME, E-MAIL FROM BILLY SPAULDING RE TRANSAMERICA, REVIEW AND SIGN DRAFT REPORT AND MOTION, E-MAILS TO GRAEBE AND DOL RE SAME	0.8	\$150.00	\$120.00
3/22/2011	Jeanne Barnes Bryant	E-MAIL FROM DOL, DISCUSSION RE FILING MOTION	0.1	\$150.00	\$15.00
3/23/2011	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE REMAINING TASKS AND CLOSING FILE, DISCUSSION WITH ROB MOORE RE SAME, SIGN MOTION FOR FILING, E-MAIL FROM ROB MOORE RE VCP AND TRANSAMERICA RESPONSES, E-MAIL FROM TRANSAMERICA RE SAME	0.8	\$150.00	\$120.00
3/24/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE BANKRUPTCY FILING, RESPONSE FROM GRAHAM MATHERNE, RESPONSE RE SAME, E-MAIL RE MOTION FILING, WEBSITE POSTING ISSUES	0.4	\$150.00	\$60.00
3/25/2011	Jeanne Barnes Bryant	E-MAIL RE POYNER SPRULL PAYMENT, CHECK WITH ROB MOORE RE VCP	0.2	\$150.00	\$30.00
3/28/2011	Jeanne Barnes Bryant	E-MAILS FROM SARAH FORTON RE LOAN LETTERS, RESPONSE FROM FORTNER, RESPONSE FROM FRIEDMAN, E-MAIL TO BILLY SPAULDING RE LOANS, QUESTION RE VCP	0.5	\$150.00	\$75.00
3/29/2011	Jeanne Barnes Bryant	E-MAILS RE LOAN REQUEST TO EMPLOYERS, E-MAIL FROM ROB MOORE RE SAME, RESPONSE RE SAME	0.3	\$150.00	\$45.00

CASTLETON GROUP INC 401K PLAN

March 2011

3/30/2011	Jeanne Barnes Bryant	E-MAILS RE LOAN ISSUES FROM EMPLOYERS, DISCUSSION RE RESPONSES, CALL TO ROB MOORE RE VCP, E-MAIL FROM TUDOR RE SAME, CALLS FROM EMPLOYEES	0.7	\$150.00	\$105.00
-----------	----------------------	---	-----	----------	----------

Total **\$1,440.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 3/01/11 THROUGH 3/31/11

Wyatt Tarrant & Combs

MAR 2011 FEES	INV 842700	<u>1,051.50</u>	1,051.50
---------------	------------	-----------------	----------

Williams Mullen

FEB 2011 FEES	INV 719299	402.00	
MAR 2011 FEES	INV 721627	<u>932.00</u>	1,334.00

Berry & Tudor

MAR 2011 FEES	INV 17774	<u>8,208.50</u>	<u>8,208.50</u>
---------------	-----------	-----------------	-----------------

TOTAL FEES			<u><u>\$10,594.00</u></u>
-------------------	--	--	----------------------------------

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

RECEIVED
APR 7 2011

F.E.I. # 61-0468003

APRIL 7, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 842700

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 MARCH 31, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,050.00
OTHER CHARGES AND DISBURSEMENTS	\$1.50
TOTAL THIS INVOICE	\$1,051.50
PREVIOUSLY BILLED AND OUTSTANDING	\$1,525.15
TOTAL AMOUNT DUE	\$2,576.65

=====
=====

Posted
4-8-11

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

APRIL 7, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 842700

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 MARCH 31, 2011

03/02/11	E-MAILS OF S. SCHAFFNER REGARDING SETTLEMENT AGREEMENT AND AISLIC PAYMENT; E-MAIL TO CLIENT GROUP REGARDING \$45,000 PAYMENT FROM SPARKMAN; REVIEW RESPONSE FROM BRYANT; E-MAILS OF CLIENT GROUP REGARDING REDUCTION OF PRIORITY CLAIM IN CASTLETON GROUP B.R. J. GRAHAM MATHERNE .80 hours at 250.00 per hour.	200.00
03/03/11	REVIEW OF INFORMATION RELATING TO 401(K) POC IN CASTLETON B.R.; DRAFT OF NOTICE TO AMEND CLAIM; E-MAILS OF H. HARDEN REGARDING SAME AND E-MAILS OF CLIENT GROUP REGARDING SAME. J. GRAHAM MATHERNE .70 hours at 250.00 per hour.	175.00
03/10/11	E-MAILS OF A. DONALDSON REGARDING CLIFTON/CRAMPTON ISSUES. J. GRAHAM MATHERNE .30 hours at 250.00 per hour.	75.00
03/14/11	E-MAILS OF A. DONALDSON REGARDING FINAL ISSUES RELATING TO SETTLEMENT AND REVIEW TIMELINE REGARDING SAME. J. GRAHAM MATHERNE .30 hours at 250.00 per hour.	75.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
 MATTER NUMBER: 006716.000001
 INVOICE NO.: 842700

Apr 7, 2011
 PAGE 3

03/18/11 REVIEW LETTER AND AISLIC PAYMENT FROM S. SCHAFFER; TELEPHONE CONFERENCE WITH SPAULDING REGARDING SAME; TELEPHONE CONFERENCE WITH SCHAFFER REGARDING SAME; LETTER TO BRYANT REGARDING AISLIC PAYMENT.
 J. GRAHAM MATHERNE .70 hours at 250.00 per hour. 175.00

03/23/11 REVIEW MATERIALS REGARDING FINAL PAYMENT AND OTHER FINAL ISSUES RELATING TO SETTLEMENT; E-MAILS TO GROUP AND E-MAILS FROM HARDEN REGARDING AMENDMENT OF POC IN CASTLETON GROUP B.R.; E-MAILS OF R. MOORE REGARDING SAME; REVIEW AMENDED CLAIM NOTICE AND FILE ORGANIZATION.
 J. GRAHAM MATHERNE 1.20 hours at 250.00 per hour. 300.00

03/25/11 REVIEW E-MAILS FROM MOORE REGARDING CONTACT WITH H. DAVIS AND PAYMENT TO DAVIS FIRM AND WITHDRAWAL OF MOTION FOR INTERIM FEES.
 J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

TOTAL SERVICES	4.20	\$1,050.00
PHOTOCOPIES	1.50	
OTHER CHARGES AND DISBURSEMENTS		\$1.50
TOTAL THIS INVOICE		\$1,051.50
PREVIOUSLY BILLED AND OUTSTANDING		\$1,525.15
TOTAL AMOUNT DUE		\$2,576.65

-----TIME AND FEE SUMMARY-----			
*-----	TIMEKEEPER	*-----	
		RATE	HOURS
J MATHERNE	PARTNER	250.00	4.20
			1050.00
			FEEES



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVED
MAR 21 2011

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

MARCH 15, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 719299

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

BILLING SUMMARY THROUGH February 28, 2011

Fees For Professional Services	\$402.00
Expenses and Advances	\$0.00
CURRENT BILLING	<u>\$402.00</u>
Previous Balance Due	\$632.00
TOTAL BALANCE DUE	<u>\$1,034.00</u>

Posted
8/8
4.8.11

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
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

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

MARCH 15, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 719299

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

BILLING SUMMARY THROUGH February 28, 2011

Fees For Professional Services	\$402.00
Expenses and Advances	<u>\$0.00</u>
CURRENT BILLING	\$402.00
Previous Balance Due	\$632.00
TOTAL BALANCE DUE	<u>\$1,034.00</u>



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

MARCH 15, 2011
Invoice No: 719299

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
02/22/11	HPH	Review Donaldson email and task withdrawal of claim; review Matherne email regarding withdrawal and reduction of claims, conference with J. Johnson regarding same.	0.40	\$158.00
02/22/11	JDJ	Review file and claims in 3 cases; work on withdrawal of proof of claim no. 35; conference with Mr. Harden regarding same; e-file and serve withdrawal of proof of claim.	1.00	\$165.00
02/24/11	HPH	Review Clifton monthly report for January.	0.20	\$79.00
TOTAL FOR SERVICES				\$402.00

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	0.60	\$237.00
JENNY D. JOHNSON	\$165.00	1.00	\$165.00
TOTAL DISBURSEMENTS			\$0.00



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.

Client: 057240

Matter: 0001

MARCH 15, 2011

Invoice No: 719299

TOTAL THIS STATEMENT

\$402.00



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

APRIL 8, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 721627

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

RECEIVED
APR 14 2011

BILLING SUMMARY THROUGH March 31, 2011

Fees For Professional Services	\$932.00
Expenses and Advances	\$0.00
CURRENT BILLING	<u>\$932.00</u>
Previous Balance Due	\$402.00
TOTAL BALANCE DUE	<u>\$1,334.00</u>

Posted
By
4-14-11

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

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

APRIL 8, 2011
057240.0001
HOLMES P. HARDEN
INVOICE NO. 721627

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

BILLING SUMMARY THROUGH March 31, 2011

Fees For Professional Services	\$932.00
Expenses and Advances	<u>\$0.00</u>
CURRENT BILLING	\$932.00
Previous Balance Due	\$402.00
TOTAL BALANCE DUE	<u>\$1,334.00</u>



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

APRIL 8, 2011
Invoice No: 721627

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
03/02/11	HPH	Review 26th report of successor trustee.	0.20	\$79.00
03/03/11	HPH	Review correspondence from G. Matherne regarding amendment of proof of claim and attachments; revise amendment of proof of claim; finalize amendment of proof of claim.	1.10	\$434.50
03/03/11	JDJ	Review claims register in Castleton cases; review correspondence from H. Harden regarding claim numbers and dates of filing; respond to same.	0.50	\$82.50
03/03/11	JDJ	Work on revisions to amendment to proofs of claim; forward to H. Harden to review.	0.20	\$33.00
03/04/11	HPH	Finalize amendment of claims.	0.20	\$79.00
03/04/11	JDJ	E-file amendment to proofs of claim in 3 cases; conference with clerk's office re same.	0.40	\$66.00
03/23/11	HPH	Attention to correspondence from G. Matherne and review file regarding response.	0.20	\$79.00
03/25/11	HPH	Review Castleton 27th report by J. Bryant	0.20	\$79.00
TOTAL FOR SERVICES				\$932.00



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

APRIL 8, 2011
Invoice No: 721627

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	1.90	\$750.50
JENNY D. JOHNSON	\$165.00	1.10	\$181.50
TOTAL DISBURSEMENTS			\$0.00
TOTAL THIS STATEMENT			\$932.00

BERRY & TUDOR, P.C.

A Professional Corporation

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

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

RECEIVED
APR 1 4 2011

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

April 1, 2011

Client #: 801

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

Invoice #: 17774

DATE	DESCRIPTION	HOURS	AMOUNT	
Mar-01-11	Review R. Moore's updated plan loan correction spreadsheet and IRS's February 24, 2011 letter re: plan loans; emails to and from R. Moore re: same; telephone conferences with R. Moore; voicemail to P. Friend to schedule conference call.	2.25	562.50	BET
Mar-02-11	Emails from R. Moore re: D. Scott loan payoff and successor 401(k) plan for Carolina Safety Sports.	0.20	50.00	BET
Mar-03-11	Review Derek Scott loan payment history; review Code section 72(p) regulations re: maximum cure period; emails to and from R. Moore re: same; email from and telephone conference with R. Moore re: characterization of initial settlement proceeds deposit and re: reopening former participants' accounts.	1.20	300.00	BET
Mar-03-11	Emails from Transamerica and from and to R. Moore re: treatment of closed loans (Brown, Wilson and Scott) for purposes of allocation of settlement proceeds; review historical loan reports from 2007; telephone conference with R. Moore re: Brown, Wilson and Scott loans; email to P. Friend requesting conference call.	0.90	225.00	BET
Mar-03-11	Emails from and to P. Friend and R. Moore re: conference call on March 7, 2011.	0.20	50.00	BET