

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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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

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

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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 Thirty-Second Report and Fee Notice for fees and expenses for the period of July 1, 2011 to July 31, 2011 and August 1, 2011 to August 31, 2011.

**ACTIVITY REPORT**

On August 19, 2011, the Successor 401K Plan Trustee received the long awaited Compliance Statement from the Internal Revenue Service of the Department of Treasury. The Compliance Statement accepted the Successor 401K Plan Trustee's recommended corrections to remedy disqualification deficiencies. The Compliance Statement calls for several transactions, all of which must be accomplished within 150 days of August 15, 2011 (the date on which the Compliance Statement was issued). For some of these transactions to occur, the Successor 401K Plan Trustee will seek in a separate motion the lifting of the current freeze on the Plan.

**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 Thirty-Second 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, 2011 to July 31, 2011. Attached hereto as **Collective Exhibit 3** are expense summaries for the period of August 1, 2011 to August 31, 2011.

Total expenses, as listed on Exhibit 2 include \$585.00 in Successor Trustee fees, \$905.61 in legal expenses and \$612.80 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of July 1, 2011 to July 31, 2011.

Total expenses, as listed on Exhibit 3 include \$555.00 in Successor Trustee fees, \$600.25 in legal expenses and \$1,020.21 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of August 1, 2011 to August 31, 2011.

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

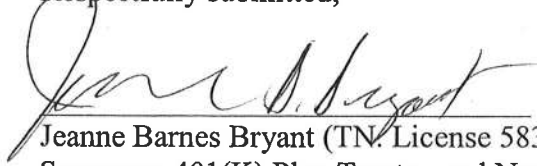
In the absence of any objection, total reimbursement for both periods of \$1,140.00 in Successor Trustee fees, \$1,505.86 in legal expenses and \$1,633.01 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$1,140.00
2.	Wyatt Tarrant & Combs	\$575.00
3.	Berry & Tudor	\$930.86
4.	Receivership Management Inc.	\$1,633.01
	\$1,487.00/Contract labor	
	\$146.01/Other expenses	

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

Dated Sept 14, 2011

Respectfully submitted,



Jeanne Barnes Bryant (TN License 5835)  
Successor 401(K) Plan Trustee and Named Plan  
Administrator  
Castleton Group Inc. 401(K) Plan  
783 Old Hickory Blvd., Ste 255  
Brentwood, TN 37027  
Telephone: 615-370-0051  
Fax: 615-373-4336

Certificate of Service

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Thirty-Second Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 14th day of Sept, 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 Thirty-Second Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. ([www.receivermgmt.com](http://www.receivermgmt.com)) and that notice of filing and posting has been mailed by U.S. Mail by the 14th day of Sept, 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

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  
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 Coming 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

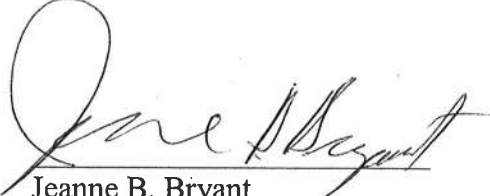
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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.

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

## Fee Schedule for Castleton Project:

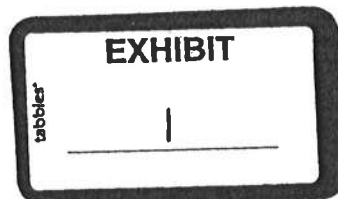
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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 7/01/11 THROUGH 7/31/11

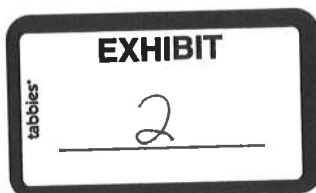
Jeanne Barnes Bryant

JULY 2011 FEES

585.00

**TOTAL FEES**

**\$585.00**



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN					July 2011
7/11/2011	Jeanne Barnes Bryant	E-MAIL RE VCP, CALL TO BYM TUDOR RE SENDING TODAY, REVIEW AND SIGN VCP	0.5	\$150.00	\$75.00
7/5/2011	Jeanne Barnes Bryant	CALL RE CLIFTON, E-MAIL TO ROB MOORE RE SAME, DISCUSSION WITH ROB MOORE RE REPORT	0.3	\$150.00	\$45.00
7/6/2011	Jeanne Barnes Bryant	REPORT FROM ROB MOORE RE CLIFTON E-MAIL, E-MAIL RE WEBSITE	0.2	\$150.00	\$30.00
7/7/2011	Jeanne Barnes Bryant	MEETING RE 5500, DISCUSSION RE INFORMATION FROM TRANSAMERICA	0.3	\$150.00	\$45.00
7/11/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE 5500 AND VCP	0.2	\$150.00	\$30.00
7/12/2011	Jeanne Barnes Bryant	REPORT FROM ROB MOORE RE CLIFTON QUESTION RAISED, QUESTION RE IRS ISSUE ON VCP	0.1	\$150.00	\$15.00
7/13/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE TUDOR CHANGE ON VCP, DISCUSSION RE TIMING ON REPORT TO COURT	0.1	\$150.00	\$15.00
7/14/2011	Jeanne Barnes Bryant	QUESTION RE 5500	0.2	\$150.00	\$30.00
7/15/2011	Jeanne Barnes Bryant	CALLS RE STATUS, QUESTION RE VCP	0.2	\$150.00	\$30.00
7/18/2011	Jeanne Barnes Bryant	DISCUSSION RE 5500, QUESTION RE FILING	0.2	\$150.00	\$30.00
7/19/2011	Jeanne Barnes Bryant	E-MAIL RE 5500	0.1	\$150.00	\$15.00
7/20/2011	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE 5500, E-MAIL RE SAME	0.1	\$150.00	\$15.00
7/22/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT, QUESTION RE SAME	0.1	\$150.00	\$15.00
7/25/2011	Jeanne Barnes Bryant	REVIEW AND SIGN LETTER TO TRANSAMERICA, QUESTION TO BILLY SPAULDING RE IRS	0.1	\$150.00	\$15.00

**CASTLETON GROUP INC 401K PLAN****July 2011**

7/26/2011	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE EXTENSION, REVIEW REPORT, QUESTION RE SAME	0.3	\$150.00	\$45.00	
7/27/2011	Jeanne Barnes Bryant	REVIEW MOTION, E-MAIL TO DOL RE REPORT AND MOTION, E-MAIL FROM HOLMES RE CLIFTON BANKRUPTCY, DISCUSSION WITH GRAHAM MATHERNE RE SAME	0.5	\$150.00	\$75.00	
7/28/2011	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE CHANGES TO PROCESS, QUESTION RE LOANS	0.3	\$150.00	\$45.00	
7/29/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE IRS STATUS	0.1	\$150.00	\$15.00	
<b>Total</b>					<b>\$585.00</b>	

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 7/01/11 THROUGH 7/31/11

Wyatt Tarrant & Combs

JULY 2011 FEES	INV 853414	<u>350.00</u>	350.00
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Berry & Tudor

JULY 2011 FEES	INV 17898	<u>555.61</u>	<u>555.61</u>
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<b>TOTAL FEES</b>			<b><u><u>905.61</u></u></b>
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WYATT, TARRANT & COMBS, LLP  
2525 WEST END AVENUE  
SUITE 1500  
NASHVILLE, TENNESSEE 37203  
(615) 244-0020

F.E.I. # 61-0468003

AUGUST 4, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 853414

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, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES \$350.00

TOTAL AMOUNT DUE \$350.00

-----  
\$350.00  
=====

*Posted  
BJ  
8-8-11*

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

AUGUST 4, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 853414

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, 2011

07/27/11	REVIEW MR. CLIFTON'S MOTION TO CONVERT TO CHAPTER 7 (LIQUIDATION); TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; REVIEW OF SPARKMAN - CLIFTON SETTLEMENT AND RELATED MATTERS REGARDING IMPACT UPON CASTLETON 401(K). J. GRAHAM MATHERNE	.90 hours at 250.00 per hour.	225.00
07/28/11	REVIEW OF B.R. ADMINISTRATOR'S RESPONSE IN FAVOR OF MOTION TO CONVERT TO CHAPTER 7 ON CLIFTON B.R. J. GRAHAM MATHERNE	.50 hours at 250.00 per hour.	125.00

TOTAL SERVICES	-----	1.40	\$350.00
	-----		

TOTAL AMOUNT DUE			\$350.00
			=====

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 853414

Aug 4, 2011  
PAGE 3

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\*-----TIME AND FEE SUMMARY-----\*

*-----	TIMEKEEPER-----*	RATE	HOURS	FEEES
J MATHERNE	PARTNER	250.00	1.40	350.00

**BERRY & TUDOR, P.C.**

*A Professional Corporation*

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

RECEIVED  
AUG 03 2011

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

August 1, 2011

Client #: 801

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

Invoice #: 17898

DATE	DESCRIPTION	HOURS	AMOUNT	
Jul-01-11	Telephone conference with J. Bryant; revise VCP application; meet with J. Bryant re: execution of same; letter to IRS re: same.	1.25	312.50	BET
Jul-12-11	Fax from P. Friend re: waiver of excise tax under Code section 72(t); review Code section 72(t) and Rev. Proc. 2008-50 to confirm that waiver applies only to repayment of overpayments; prepare corrected page 3 to VCP application; telephone conferences with R. Moore re: same and re: phone call with B. Brady; letter to P. Friend re: revision to VCP application.	0.70	175.00	BET
	TOTAL FEES	1.95	\$487.50	

**DISBURSEMENTS:**

Photocopies	54.50
Postage	6.56
Facsimiles	3.00
Telephone – Cellular	4.05
TOTAL DISBURSEMENTS	\$68.11
<b>Total Fees &amp; Disbursements</b>	<b>\$555.61</b>

Posted  
BJ  
8-8-11

Previous Balance	\$7,037.90
Previous Payments	(\$3,741.70)

<b>PLEASE PAY</b>	<b>\$3,851.81</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 7/01/11 THROUGH 7/31/11

Receivership Management, Inc.

JULY 2011 FEES	554.25	
RMI EXPENSES	<u>58.55</u>	<u>612.80</u>
		<u><b>\$612.80</b></u>

**TOTAL FEES**

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		July 2011
7/7/2011	Robert E. Moore, Jr.	CALL FROM S.CLIFTON RE: LOANS AND REQUESTED SPD .2 \$130.00 \$26.00
7/7/2011	Sarah D. Forton	WORK ON MOTION FILING, CALLS FROM PARTICIPANT RE: STATUS, WORK ON FORM 5500 3 \$45.00 \$135.00
7/8/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS 0.5 \$45.00 \$22.50
7/10/2011	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM S.CLIFTON RE: REQUEST TO SPEAK WITH B.BRADY RE: TRANSACTION QUESTION AND 401k ACCOUNTS .10 0.1 \$130.00 \$13.00
7/11/2011	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: CALL FROM S.CLIFTON RE: ABILITY TO PLEDGE ACCOUNT .25; CALL FROM B.BRADY RE: TRANSACTION TO PLEDGE ACCOUNT .2; CALL FROM B.TUDOR RE: CALL FROM B.BRADY AND UPDATE ON P.FRIEND FAX .2 0.65 \$130.00 \$84.50
7/11/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS 0.5 \$45.00 \$22.50
7/14/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS 0.5 \$45.00 \$22.50
7/22/2011	Robert E. Moore, Jr.	DOCKET CHECK .10; DRAFT THIRTY FIRST REPORT AND FEE NOTICE .75; DRAFT REPORT TO THE DOL .4 1.15 \$130.00 \$149.50
7/26/2011	Sarah D. Forton	MAIL OUT IRS FORM 5558, WORK ON MOTION FILING 1.5 \$45.00 \$67.50
7/27/2011	Sarah D. Forton	FAX TO TRANSAMERICA 0.25 \$45.00 \$11.25
<b>Total</b>		<b>\$554.25</b>

RMI EXPENSE RECOVERABLE CASTLETON

7/1/11 Through 7/31/11

Category Description	7/1/11- 7/31/11
5300 EXPENSES	
6205-COPIES	-14.00
6210-POSTAGE	-29.15
6222-TELEPHONE LONG DISTANCE	-15.40
TOTAL 5300 EXPENSES	<u>-58.55</u>
OVERALL TOTAL	<u>-58.55</u>

**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/11 THROUGH 8/31/11

Jeanne Barnes Bryant

AUG 2011 FEES	<u>555.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$555.00</u></u></b>



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**August 2011**

Date	Client	Description	Hours	Rate	Amount
8/1/2011	Jeanne Barnes Bryant	QUESTION RE REPORT, E-MAIL FROM GRAHAM MATHERNE RE CLIFTON BANKRUPTCY, E-MAIL FROM TUDOR RE VCP FROM IRS	0.4	\$150.00	\$60.00
8/2/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE ERROR IN LETTER AND NEW SCHEDULE, QUESTION RE WEBSITE	0.2	\$150.00	\$30.00
8/4/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE 5500 QUESTIONS	0.1	\$150.00	\$15.00
8/8/2011	Jeanne Barnes Bryant	E-MAIL FROM BYM TUDOR RE REVISED VCP, E-MAIL FROM IRS RE SAME, E-MAIL FROM ROB MOORE RE RESPONSE ON STATUS	0.3	\$150.00	\$45.00
8/10/2011	Jeanne Barnes Bryant	QUESTION RE VCP	0.1	\$150.00	\$15.00
8/15/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE STATUS, E-MAIL FROM ROB MOORE RE FILING	0.3	\$150.00	\$45.00
8/16/2011	Jeanne Barnes Bryant	E-MAIL RE 5500, REVIEW LAST FILING, QUESTION RE SAME, CALLS FROM MEMBERS RE IRS	0.3	\$150.00	\$45.00
8/17/2011	Jeanne Barnes Bryant	QUESTIONS FROM MEMBERS RE SCHEDULE	0.2	\$150.00	\$30.00
8/18/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS RE STATUS,	0.3	\$150.00	\$45.00
8/19/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS, E-MAIL FROM BYM TUDOR RE RECEIPT OF VCP, DISCUSSION RE SCHEDULE	0.3	\$150.00	\$45.00
8/23/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS, QUESTIONS RE FREEZE AND MOTION	0.3	\$150.00	\$45.00
8/29/2011	Jeanne Barnes Bryant	REVIEW AND SIGN LETTER, DISCUSSION WITH ROB MOORE RE COURT FILING, REVIEW MEMO RE 5500, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL RE 5500 FILING	0.5	\$150.00	\$75.00
8/30/2011	Jeanne Barnes Bryant	CALLS FROM PARTICIPANTS RE FREEZE	0.1	\$150.00	\$15.00

Friday, September 09, 2011



**CASTLETON GROUP INC 401K PLAN**

**August 2011**

8/31/2011      Jeanne Barnes Bryant      E-MAIL FROM TRANSAMERICA, E-MAIL RE 5500 FILING      0.3      \$150.00      \$45.00

**Total**

**\$555.00**

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/11 THROUGH 8/31/11

Wyatt Tarrant & Combs

AUG 2011 FEES	INV 856316	<u>225.00</u>	225.00
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Berry & Tudor

AUG 2011 FEES	INV 17932	<u>375.25</u>	<u>375.25</u>
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<b>TOTAL FEES</b>			<b><u><u>600.25</u></u></b>
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WYATT, TARRANT & COMBS, LLP  
2525 WEST END AVENUE  
SUITE 1500  
NASHVILLE, TENNESSEE 37203  
(615) 244-0020

F.E.I. # 61-0468003

SEPTEMBER 6, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 856316

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 AUGUST 31, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$225.00
TOTAL THIS INVOICE	\$225.00
PREVIOUSLY BILLED AND OUTSTANDING	\$350.00
TOTAL AMOUNT DUE	\$575.00

*posted  
PJ  
9-8-11*

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

SEPTEMBER 6, 2011  
006716.000001  
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INVOICE # 856316

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 AUGUST 31, 2011

08/01/11 FURTHER REVIEW OF MOTION TO CONVERT IN CLIFTON  
MATTER AND BANKRUPTCY ADMINISTRATION RESPONSE  
IN FAVOR OF MOTION; TELEPHONE CONFERENCE WITH  
H. HARDEN REGARDING SAME AND E-MAIL TO BRYANT  
AND MOORE REGARDING SAME.

J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

TOTAL SERVICES 0.90 \$225.00

TOTAL THIS INVOICE \$225.00

PREVIOUSLY BILLED AND OUTSTANDING \$350.00

TOTAL AMOUNT DUE \$575.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 856316

Sep 6, 2011  
PAGE 3

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*-----TIME AND FEE SUMMARY-----*			
*-----TIMEKEEPER-----*	RATE	HOURS	FEES
J MATHERNE            PARTNER	250.00	.90	225.00

# **BERRY & TUDOR, P.C.**

*A Professional Corporation*

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

RECEIVED  
SEP 07 2011

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

September 1, 2011

Client #: 801

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

Invoice #: 17932

DATE	DESCRIPTION	HOURS	AMOUNT	
Aug-01-11	Review signed VCP compliance statement (July 27, 2011); telephone conferences with P. Friend and R. Moore re: IRS's non-waiver of excise taxes and non-response to allow Forms 1099-R in year of loan correction; email to R. Moore re: same.	0.40	100.00	BET
Aug-02-11	Telephone conference with R. Moore re: corrections needed for VCP compliance statement.	0.10	25.00	BET
Aug-08-11	Telephone conference with P. Friend re: errors on VCP compliance statement; telephone conferences with R. Moore re: same; emails from and to P. Friend re: pdf copy of July 1, 2011 VCP application (as revised to delete waiver of 72(t) excise taxes) and re-commencement of 150-day correction period.	0.60	150.00	BET
Aug-19-11	Review August 15, 2011 revised VCP compliance statement; office conference with J. Berry; email to R. Moore re: same.	0.30	75.00	BET
Aug-19-11	Office conference with B. Tudor re: due date for Forms 1099 for correction of loan payment default.	0.10	25.00	JWB
	TOTAL FEES	1.50	\$375.00	

**DISBURSEMENTS:**

Photocopies 0.25

TOTAL DISBURSEMENTS \$0.25

**Total Fees & Disbursements** \$375.25

*Post-d  
8/8  
9-8-11*

Previous Balance \$3,851.81

Previous Payments \$0.00

<b>PLEASE PAY</b>	<b>\$4,227.06</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/11 THROUGH 8/31/11

Receivership Management, Inc.

AUG 2011 FEES	932.75	
RMI EXPENSES	<u>87.46</u>	<u>1,020.21</u>
		<u><u>\$1,020.21</u></u>

**TOTAL FEES**



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

**August 2011**

Date	Client	Description	Hours	Rate	Amount
8/2/2011	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: RECEIPT OF INCOMPLETE COMPLIANCE LETTER FROM IRS .2; UPDATE J.BRYANT RE: SAME, TIMING FOR UPCOMING MOTION TO LIFT FREEZE .3	0.5	\$130.00	\$65.00
8/2/2011	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
8/4/2011	Robert E. Moore, Jr.	PARTICIPANT CALLS .2	0.2	\$130.00	\$26.00
8/8/2011	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: IRS RE-DO OF COMPLIANCE LETTER .3; UPDATE J.BRYANT RE: SAME .10; RESPOND TO EMAIL FROM R.PADGETTE RE: UPDATE .2	0.6	\$130.00	\$78.00
8/11/2011	Billy B. Spaulding	WORK ON TY 2010 FROM 5500. READ DRAFT 5500 RECEIVED FROM TRANSAMERICA. MAKE ADJUSTMENTS TO REFLECT SHORTAGE RECEIVABLE. RECONCILE CHANGE IN FUND BALANCE WITH REVENUE-EXPENSE. ENTER DATA INTO E FAST2. PRODUCE DRAFT PDF OF EACH 5500 SCHEDULE AND DISTRIBUTE FOR INSPECTION.	5	\$110.00	\$550.00
8/16/2011	Sarah D. Forton	CALL FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
8/17/2011	Sarah D. Forton	UPDATE ADDRESSES, RE-MAIL QTRLY STATEMENTS	1	\$45.00	\$45.00
8/18/2011	Sarah D. Forton	WORK ON FILES	0.5	\$45.00	\$22.50
8/29/2011	Sarah D. Forton	FAX TO TRANSAMERICA	0.25	\$45.00	\$11.25
8/30/2011	Sarah D. Forton	CALL FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
8/31/2011	Sarah D. Forton	RE-MAIL QTRLY STATEMENTS RE: RETURNS, CALL FROM PARTICIPANT RE: ADDRESS CHANGE	1	\$45.00	\$45.00

**Total** **\$932.75**

RMI EXPENSE RECOVERABLE CASTLETON

8/1/11 Through 8/31/11

Category Description	8/1/11- 8/31/11
5300 EXPENSES	
6205-COPIES	-9.40
6210-POSTAGE	-17.44
6215-COURIER & OVERNIGHT	-29.82
6222-TELEPHONE LONG DISTANCE	-30.80
TOTAL 5300 EXPENSES	<u>-87.46</u>
OVERALL TOTAL	<u>-87.46</u>