

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-THIRD 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-Third Report and Fee Notice for fees and expenses for the period of September 1, 2011 to September 30, 2011.

**ACTIVITY REPORT**

On August 19, 2011, the Successor 401(K) Plan Trustee received the long awaited Compliance Statement from the Internal Revenue Service of the Department of Treasury. The Compliance Statement accepted the Successor 401(K) 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).

On September 6, 2011 an employers' conference call was held to brief the participating employers regarding the Compliance Statement from the Internal Revenue Service and to outline the remaining steps towards plan termination. For some of these actions to occur, the current freeze on the Plan will need to be lifted. To accomplish this, the Successor 401(K) Plan Trustee on September 22, 2011 filed a Motion to lift the current freeze, establish an expense reserve and to authorize certain transactions. The Court established an objections deadline of October 11, 2011. An order is anticipated from the Court regarding this Motion. Actions not requiring the lifting of the freeze have begun, including issuing a request to all participating employers for the current employment status of participating employees. Responses are being recorded in anticipation of issuing benefit election forms, once the freeze is lifted.

**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-Third 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 September 1, 2011 to September 30, 2011.

Total expenses, as listed on Exhibit 2 include \$2,010.00 in Successor Trustee fees, \$3,586.81 in legal expenses and \$4,727.47 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of September 1, 2011 to September 30, 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 the period of \$2,010.00 in Successor Trustee fees, \$3,586.81 in legal expenses and \$4,727.47 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	\$2,010.00
2.	Wyatt Tarrant & Combs	\$150.00
3.	Williams Mullen	\$318.56
4.	Berry & Tudor	\$3,118.25
5.	Receivership Management Inc.	\$4,727.47
	\$4,560.25/Contract labor	
	\$167.22/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 October 21, 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 Thirty-Third Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 21st day of Oct, 2011 to the parties noted below**

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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-Third 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 21st day of Oct, 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

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: Sarah Castle  
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  
Eddie Casanave  
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

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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

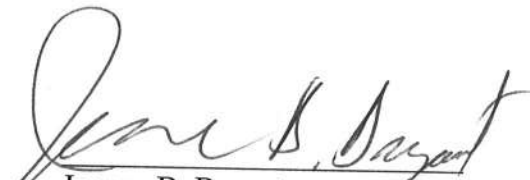
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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:

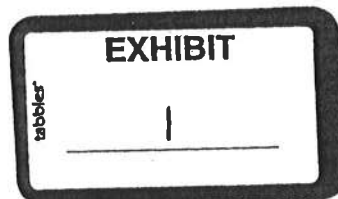
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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 9/01/11 THROUGH 9/30/11

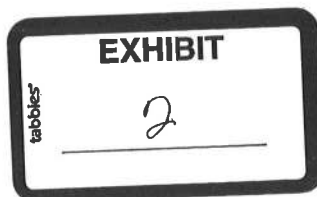
Jeanne Barnes Bryant

SEPT 2011 FEES

2,010.00

**TOTAL FEES**

**\$2,010.00**



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

Invoice for Professional Services

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

Date	Client	Description	Hours	Rate	Amount
9/1/2011	Jeanne Barnes Bryant	E-MAIL RE 5500, E-MAIL RE STATUS	0.2	\$150.00	\$30.00
9/2/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE EMPLOYERS CONFERENCE CALL, REVIEW AND SIGN 5500, E-MAILS TO BILLY SPAULDING RE SAME, E-MAILS TO DOL RE 5500, CALLS RE PARTICIPANTS, E-MAIL FROM HENSLEY, E-MAIL FROM ROB MOORE RE PARTICIPANT QUESTIONS AND TRANSAMERICA ISSUES	0.8	\$150.00	\$120.00
9/6/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE DRAFT MOTION, REVIEW SAME, REVIEW TASK LISTS, DISCUSSION WITH ROB MOORE RE CALL, E-MAILS RE CALL, E-MAILS RE TRANSAMERICA, QUESTIONS RE AUDIT ISSUES	2.6	\$150.00	\$390.00
9/7/2011	Jeanne Barnes Bryant	E-MAIL RE AUDIT, REPORT FROM ROB RE SAME, REPORT RE CALL WITH AUDITOR ON COSTS, E-MAILS RE CONFERENCE CALL FROM ROB MOORE, QUESTION RE MOTION, DISCUSSION RE CURRENT INVOICES AND PROJECTED COSTS, E-MAIL FROM TRANSAMERICA, DISCUSSION WITH ROB MOORE RE CALL WITH TRANSAMERICA	1.8	\$150.00	\$270.00
9/8/2011	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BYM TUDOR, CONFERENCE CALL WITH EMPLOYERS, E-MAILS TO AND FROM HUGH DAVIS, E-MAIL TO ROB MOORE RE DRAFT MOTION, DISCUSSION RE FILING	1.5	\$150.00	\$225.00
9/9/2011	Jeanne Barnes Bryant	E-MAILS FROM TRANSAMERICA RE FOLLOW-UP RE CALL, E-MAIL FROM ROB MOORE RE SAME, E-MAIL RE MOTION DRAFT, REVIEW CHANGES RE SAME, E-MAIL TO HUGH DAVIS AND DOL RE MOTION DRAFT, REVIEW MOTION ON FEES, E-MAIL TO DOL AND GRAEBE RE SAME, CALLS FROM MEMBERS RE CONFERENCE CALL, QUESTIONS RE SAME, CHECK RE WEBSITE AND RESPONSE TO VCP, QUESTION RE LOANS	1	\$150.00	\$150.00

**CASTLETON GROUP INC 401K PLAN**

**September 2011**

Date	Participant	Description	Hours	Amount	
9/12/2011	Jeanne Barnes Bryant	E-MAILS FROM BYM TUDOR AND TRANSAMERICA RE PROCESS, CALLS RE EMPLOYER CALL, E-MAIL FROM DOL RE MOTION, DISCUSSION WITH ROB MOORE RE MOTION AND DRAFT FREEZE MOTION, E-MAIL FROM BYM TUDOR RE AMENDMENT FOR SPARKMAN, REVIEW SAME, E-MAIL TO ROB MOORE RE AMENDMENT	1	\$150.00	\$150.00
9/13/2011	Jeanne Barnes Bryant	E-MAILS FROM TUDOR RE FREEZE MOTION, E-MAIL FROM HUGH DAVIS RE SAME, E-MAIL TO AND FROM ROB MOORE, E-MAIL FROM MAPES RE 1099 ISSUE, DISCUSSION WITH ROB MOORE RE SAME, DISCUSSION WITH SARAH FORTON RE DRAFT MOTION AND CHANGES, E-MAIL TO DOL RE SAME	1	\$150.00	\$150.00
9/14/2011	Jeanne Barnes Bryant	E-MAILS RE 5500 FILING, RESPONSE RE SAME	0.1	\$150.00	\$15.00
9/16/2011	Jeanne Barnes Bryant	E-MAILS FROM TRANSAMERICA RE 5500, QUESTIONS RE PROCESS, REVIEW MOTION, E-MAIL TO DOL RE SAME	0.5	\$150.00	\$75.00
9/19/2011	Jeanne Barnes Bryant	E-MAILS TO AND FROM HUGH DAVIS RE FREEZE DRAFT, E-MAIL TO AND FROM ROB MOORE, SARAH FORTON RE SAME, REVIEW AND SIGN FREEZE MOTION, QUESTION RE 5500 FILING, E-MAILS RE EMPLOYER CONFERENCE CALL	1	\$150.00	\$150.00
9/20/2011	Jeanne Barnes Bryant	E-MAILS FROM SPARKMAN AND DAVIS RE CLIFTON BANKRUPTCY, E-MAILS FROM GRAHAM MATHERNE AND HARDEN HOLMES RE SAME, DISCUSSION WITH ROB MOORE RE REQUESTS NEEDED BY MID-OCTOBER	0.5	\$150.00	\$75.00
9/21/2011	Jeanne Barnes Bryant	E-MAILS FROM SPARKMAN AND HUGH DAVIS RE CLIFTON BANKRUPTCY, QUESTION RE FREEZE MOTION	0.4	\$150.00	\$60.00
9/22/2011	Jeanne Barnes Bryant	E-MAILS RE FILINGS, QUESTION RE FREEZE MOTION	0.2	\$150.00	\$30.00
9/23/2011	Jeanne Barnes Bryant	QUESTION FROM SARAH FORTON RE FREEZE MOTION	0.1	\$150.00	\$15.00
9/26/2011	Jeanne Barnes Bryant	REVIEW NOTICE FROM ROB MOORE, DISCUSSION WITH SARAH FORTON RE FILING WITH COURT, CALL FROM MRPP RE POC QUESTION	0.3	\$150.00	\$45.00
9/27/2011	Jeanne Barnes Bryant	QUESTION TO ROB MOORE RE DOCUMENTS TO BE SENT OUT	0.1	\$150.00	\$15.00
9/28/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.3	\$150.00	\$45.00

**CASTLETON GROUP INC 401K PLAN**

**September 2011**

**Total**

**\$2,010.00**

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 9/01/11 THROUGH 9/30/11

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Wyatt Tarrant & Combs

SEPT 2011 FEES	INV 859250	<u>150.00</u>	150.00
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Williams Mullen

AUG 2011 FEES	INV 741514	160.56	
SEPT 2011 FEES	INV 745669	<u>158.00</u>	318.56

Berry & Tudor

SEPT 2011 FEES	INV 17966	<u>3,118.25</u>	<u>3,118.25</u>
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**TOTAL FEES**

**3,586.81**

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

F.E.I. # 61-0468003

OCTOBER 10, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 859250

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 SEPTEMBER 30, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$150.00
TOTAL THIS INVOICE	\$150.00
PREVIOUSLY BILLED AND OUTSTANDING	\$575.00
TOTAL AMOUNT DUE	\$725.00

=====

*Posted  
10-11-11*

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

OCTOBER 10, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 859250

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 SEPTEMBER 30, 2011

09/20/11 REVIEW OF CLIFTON B.R. FILINGS AND E-MAILS  
REGARDING CLIFTON CHAPTER 7 TO CLIENT GROUP AND  
E-MAIL TO A. DONALDSON REGARDING SAME.  
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

TOTAL SERVICES 0.60 \$150.00

TOTAL THIS INVOICE \$150.00

PREVIOUSLY BILLED AND OUTSTANDING \$575.00

TOTAL AMOUNT DUE \$725.00

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

*-----	TIMEKEEPER	-----*	RATE	HOURS	FEE	-----*
J MATHERNE	PARTNER		250.00	.60	150.00	



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVED  
SEP 14 2011

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

SEPTEMBER 12, 2011  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 741514

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

BILLING SUMMARY THROUGH August 31, 2011

Fees For Professional Services	\$158.00
Expenses and Advances	\$2.56
CURRENT BILLING	\$160.56
Previous Balance Due	\$0.00
<b>TOTAL BALANCE DUE</b>	<b>\$160.56</b>

Posted  
PD  
9-19-11

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

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

SEPTEMBER 12, 2011  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 741514

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

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BILLING SUMMARY THROUGH August 31, 2011

Fees For Professional Services	\$158.00
Expenses and Advances	<u>\$2.56</u>
CURRENT BILLING	\$160.56
Previous Balance Due	\$0.00
<b>TOTAL BALANCE DUE</b>	<b><u>\$160.56</u></b>

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**WILLIAMS MULLEN**

*A Professional Corporation*

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

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RECEIVERSHIP MANAGEMENT, INC.  
Client: 057240  
Matter: 0001

SEPTEMBER 12, 2011  
Invoice No: 741514

FOR PROFESSIONAL SERVICES RENDERED

**ITEMIZED SERVICES BILL**

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
08/01/11	HPH	Telephone call from G. Matherne regarding dismissal of Clifford action, review motion to convert and Matherne confirmation, reievw BA's response to motion.	0.40	\$158.00
<b>TOTAL FOR SERVICES</b>				<b>\$158.00</b>

**ATTORNEY RECAP**

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	0.40	\$158.00

**DISBURSEMENTS**

Pacer	\$2.56
<b>TOTAL DISBURSEMENTS</b>	<b>\$2.56</b>



**WILLIAMS MULLEN**

*A Professional Corporation*

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

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RECEIVERSHIP MANAGEMENT, INC.  
Client: 057240  
Matter: 0001

SEPTEMBER 12, 2011  
Invoice No: 741514

**TOTAL THIS STATEMENT**

**\$160.56**



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVED  
OCT 17 2011

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

OCTOBER 11, 2011  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 745669

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

BILLING SUMMARY THROUGH September 30, 2011

Fees For Professional Services	\$158.00	<i>posted By 10-17-11</i>
Expenses and Advances	\$0.00	
CURRENT BILLING	<u>\$158.00</u>	
Previous Balance Due	\$160.56	
<b>TOTAL BALANCE DUE</b>	<b><u>\$318.56</u></b>	

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

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

OCTOBER 11, 2011  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 745669

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

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BILLING SUMMARY THROUGH September 30, 2011

Fees For Professional Services	\$158.00
Expenses and Advances	<u>\$0.00</u>
CURRENT BILLING	\$158.00
Previous Balance Due	\$160.56
<b>TOTAL BALANCE DUE</b>	<b><u>\$318.56</u></b>

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RECEIVERSHIP MANAGEMENT, INC.  
Client: 057240  
Matter: 0001

OCTOBER 11, 2011  
Invoice No: 745669

FOR PROFESSIONAL SERVICES RENDERED

**ITEMIZED SERVICES BILL**

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
09/15/11	HPH	Review order converting Clifton case to Chapter 7 and notice of Chapter 7 case and dates.	0.20	\$79.00
09/20/11	HPH	Attention to G. Matherne correspondence and enclosures, respond.	0.20	\$79.00
<b>TOTAL FOR SERVICES</b>				<b>\$158.00</b>

**ATTORNEY RECAP**

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	0.40	\$158.00
<b>TOTAL DISBURSEMENTS</b>			<b>\$0.00</b>
<b>TOTAL THIS STATEMENT</b>			<b>\$158.00</b>



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

*A Professional Corporation*

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

RECEIVED  
10/1/11

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

October 1, 2011

Client #: 801

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

Invoice #: 17966

DATE	DESCRIPTION	HOURS	AMOUNT	
Sep-02-11	Emails from and to R. Moore re: employer conference call on September 8, 2011.	0.10	25.00	BET
Sep-06-11	Emails from and to R. Moore re: Transamerica forms and notices for plan termination/ discontinuance; office conference with J. Berry re: escheat; review Transamerica's forms/notices for plan termination/ discontinuance; conference call with R. Moore re: VCP corrections and re: order lifting stay on plan receipts and distributions.	2.10	525.00	BET
Sept-06-11	Office conference with B. Tudor re: escheat of qualified retirement plan benefit.	0.10	25.00	JWB
Sep-07-11	Emails from and to R. Moore and from R. Mapes re: VCP compliance statement.	0.25	62.50	BET
Sep-08-11	Conference call with plan sponsors re: VCP compliance statement; meet with J. Bryant and R. Moore re: same; emails from and to R. Mapes and R. Moore re: same; email from R. Moore re: draft motion to lift freeze order; review draft motion.	3.50	875.00	BET
Sep-09-11	Review draft motion to lift freeze.	0.50	125.00	BET
Sep-12-11	Emails from and to R. Moore re: Klein Decisions ADP/ACP refund issues; review Code section 72(t) and 401(k) regulations re: exemption from	2.75	687.50	BET