

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

---

**THIRTY-FIFTH 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 Thirty-Fifth Report and Fee Notice for fees and expenses for the period of November 1, 2011 to November 30, 2011 and December 1, 2011 to December 31, 2011.

**ACTIVITY REPORT**

During the months of November, the Successor 401(K) Trustee implemented the first stage of procedures for plan termination. On November 15, 2011, the expense reserve called for in the Order was established. On November 18, 2011, Distribution Request Forms were sent to participants who have either been terminated from their employment by a sponsor, or participants' sponsors are no longer in business (referred to as "terminated employees"). Just over 400 distribution forms were issued to terminated employees. Transactions relating to the IRS Compliance statement were issued to Transamerica on December 1, 2011.

Required Minimum Distributions were made prior to processing Distribution Requests of terminated employees. During the month of December, the Successor 401(K) Trustee processed nearly 200 distribution requests received from terminated employees with nearly all of those checks being issued during the last two weeks of December, 2011.

All terminated employees who have not sent in their forms as of January 13, 2012 are being treated as "missing participants" as set forth in U.S. Department of Labor Field

Assistance Bulletin 2004-02. Transamerica was directed to transfer those funds to an account established in the name of the Plan. This account will hold the plan funds of these participants while the Successor 401(K) Trustee conducts a search for these terminated participants. Once this transfer takes place, Employer-plan to plan transfers will begin.

### 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. These fees and expenses will be paid from the Plan's expense reserve created by the Court's October 31, 2011 Order, rather than from accounts held at Transamerica.

In an effort to reduce costs, copies of this Thirty-Fifth 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 November 1, 2011 to November 30, 2011.

Total expenses, as listed on Exhibit 2 include \$915.00 in Successor Trustee fees, \$1,232.25 in legal expenses and \$6,973.70 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of November 1, 2011 to November 30, 2011.

Attached hereto as **Collective Exhibit 3** are expense summaries for the period of December 1, 2011 to December 31, 2011.

Total expenses, as listed on Exhibit 3 include \$945.00 in Successor Trustee fees, \$682.47 in legal expenses and \$9,271.53 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.) for the period of December 1, 2011 to December 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.

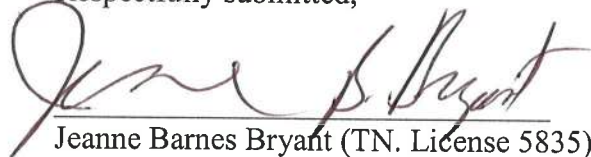
In the absence of any objection, total reimbursement for the two periods of \$1,860.00 in Successor Trustee fees, \$1,914.72 in legal expenses and \$16,245.23 in contract labor expenses will be paid from the Plan's expense reserve in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- |    |                              |             |
|----|------------------------------|-------------|
| 1. | Jeanne Barnes Bryant         | \$1,860.00  |
| 2. | Berry & Tudor                | \$1,789.72  |
| 3. | Wyatt Tarrant & Combs        | \$125.00    |
| 3. | Receivership Management Inc. | \$16,245.23 |
|    | \$14,668.25/Contract labor   |             |
|    | \$1,576.98/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 Jan 20, 2012

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-Fifth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 20th day of Jan, 2012 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-Fifth 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 20th day of Jan, 2012 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  
PO Box 30096  
Raleigh, NC 27622

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 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

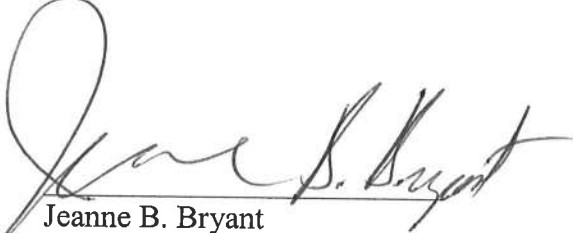
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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:

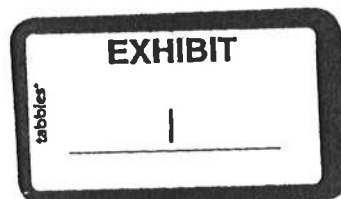
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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 11/01/11 THROUGH 11/30/11

Jeanne Barnes Bryant

NOV 2011 FEES

915.00

**TOTAL FEES**

**\$915.00**



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		November 2011	
11/1/2011	Jeanne Barnes Bryant	CALLS RE FREEZE ORDER FROM MEMBERS	0.2 \$150.00 \$30.00
11/2/2011	Jeanne Barnes Bryant	CALLS RE FREEZE ORDER FROM MEMBERS	0.2 \$150.00 \$30.00
11/3/2011	Jeanne Barnes Bryant	CALLS RE FREEZE AND TIMING ON PAYMENTS	0.2 \$150.00 \$30.00
11/4/2011	Jeanne Barnes Bryant	QUESTION RE TRANSAMERICA TRANSACTIONS	0.3 \$150.00 \$45.00
11/7/2011	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BILLY SPAULDING RE NEEDED ACTIONS FROM TRANSAMERICA	0.2 \$150.00 \$30.00
11/8/2011	Jeanne Barnes Bryant	REVIEW AND SIGN ACCOUNT INFORMATION, REVIEW AND SIGN LETTER, CALLS RE INFORMATION FROM MEMBERS	0.3 \$150.00 \$45.00
11/10/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE DATE ON NEW ORDER	0.1 \$150.00 \$15.00
11/11/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE LETTER TO TRANSAMERICA, TIMING RE TRANSACTIONS, E-MAIL FROM ROB MOORE TO TRANSAMERICA, RESPONSE RE SAME	0.3 \$150.00 \$45.00
11/15/2011	Jeanne Barnes Bryant	E-MAIL RE DEFUNCT COMPANIES FROM ROB MOORE, DISCUSSION WITH ROB MOORE RE BENEFIT ELECTION FORMS	0.3 \$150.00 \$45.00
11/16/2011	Jeanne Barnes Bryant	DISCUSSION RE CALLS, CALL FROM CAP TRUST, QUESTION RE REMAINING TASKS AND WORK ON BENEFIT FORMS	0.2 \$150.00 \$30.00
11/17/2011	Jeanne Barnes Bryant	CALLS FROM MEMBERS, DISCUSSION WITH SARAH FORTON RE LETTERS, E-MAIL FROM ROB MOORE RE SAME	0.2 \$150.00 \$30.00
11/18/2011	Jeanne Barnes Bryant	DISCUSSION WITH SARAH FORTON RE LETTERS, CALL FROM ROB MOORE RE SAME	0.1 \$150.00 \$15.00

**CASTLETON GROUP INC 401K PLAN**

**November 2011**

Date	Name	Description	Hours	Rate	Total
11/21/2011	Jeanne Barnes Bryant	E-MAIL FROM MEMBERS RE QUESTIONS, RESPONSES RE SAME, E-MAIL RE WIRING ISSUE, E-MAIL RE TRANSFERS FROM TRANSAMERICA, E-MAIL FROM ROB MOORE TO TRANSAMERICA RE INSTRUCTIONS, DISCUSSION RE SCHEDULE WITH ROB MOORE, REVIEW REPORT, E-MAIL RE SAME	0.7	\$150.00	\$105.00
11/22/2011	Jeanne Barnes Bryant	REVIEW AND SIGN REPORT, E-MAIL TO DOL ET AL RE REPORT, RESPONSE FROM PHILLIP BUTTS, E-MAIL RE SAME, DISCUSSION WITH ROB MOORE RE LETTERS, CALL FROM MEMBERS RE LETTERS	0.8	\$150.00	\$120.00
11/23/2011	Jeanne Barnes Bryant	QUESTION RE FILING COURT REPORT, CALLS FROM MEMBERS RE TERMINATION, E-MAIL FROM ROB MOORE RE MINIMUM DISTRIBUTIONS	0.4	\$150.00	\$60.00
11/28/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE LETTERS TO EMPLOYERS, FORMS FROM TRANSAMERICA, COVER LETTER AND DIRECTIONS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM LANE AND ASSOCIATES RE PROBLEM, RESPONSE FROM ROB MOORE RE SAME, DISCUSSION RE SCHEDULE, REVIEW AND SIGN MINIMUM DISTRIBUTION FORMS	1	\$150.00	\$150.00
11/29/2011	Jeanne Barnes Bryant	REVIEW AND SIGN BENEFIT AND DISTRIBUTION FORMS, DISCUSSION WITH ROB MOORE RE SCHEDULE	0.4	\$150.00	\$60.00
11/30/2011	Jeanne Barnes Bryant	EMAIL RE: TERMINATION TRANSACTION QUESTIONS, ISSUES FROM S.CLIFTON ON DISTRIBUTION TIMING	0.2	\$150.00	\$30.00
<b>Total</b>					<b>\$915.00</b>

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

Wyatt Tarrant & Combs

NOV 2011 FEES	INV 863871	<u>125.00</u>	125.00
---------------	------------	---------------	--------

Berry & Tudor

NOV 2011 FEES	INV 18047	<u>1,107.25</u>	<u>1,107.25</u>
---------------	-----------	-----------------	-----------------

<b>TOTAL FEES</b>			<b><u><u>1,232.25</u></u></b>
-------------------	--	--	-------------------------------

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

F.E.I. # 61-0468003

DECEMBER 6, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 863871

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 NOVEMBER 30, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES \$125.00

TOTAL AMOUNT DUE \$125.00

*Posted  
Bd  
12-7-11*

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

DECEMBER 6, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 863871

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 NOVEMBER 30, 2011

11/04/11 REVIEW FINAL JUDGMENT ON SPARKMAN/CLIFTON  
ADVERSARY PROCEEDINGS; E-MAIL CLIENT GROUP RE:  
SAME.

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

TOTAL SERVICES

-----  
0.50 \$125.00  
-----

TOTAL AMOUNT DUE

\$125.00  
=====

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

*-----TIMEKEEPER-----*	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	.50	125.00



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

*A Professional Corporation*

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

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

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

**RECEIVED** December 1, 2011  
DEC 08 2011

Client #: 801

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

Invoice #: 18047

DATE	DESCRIPTION	HOURS	AMOUNT	
Nov-01-11	Emails to and from R. Moore re: re-creation of missing participant loan documents.	0.20	50.00	BET
Nov-02-11	Email from R. Moore re: XS, Inc. participant loans and borrowers' current employment status.	0.10	25.00	BET
Nov-09-11	Emails from and to R. Moore re: 2009 and 2010 IRS Forms 8955-SSA; review Form 8955-SSA Instructions for 2010 re: multiple signature requirement.	0.50	125.00	BET
Nov-15-11	Emails from and to R. Moore re: final distribution procedures, distribution election forms and resolutions terminating the plan; telephone conference with R. Moore re: same; email from R. Moore re: ESG's cessation of operations; finalize 401(k) corrective amendment; email to H. Davis re: same.	1.40	350.00	BET
Nov-21-11	Email from R. Moore re: instructions to Transamerica on VCP corrections.	0.10	25.00	BET
Nov-22-11	Review fax from R. Moore re: 2011 RMD's; telephone conferences with R. Moore re: same.	0.30	75.00	BET
Nov-28-11	Emails from and to R. Moore re: plan termination and blackout periods; emails from and to B. Spaulding re: 1099-R reporting of corrective VCP	1.50	375.00	BET

distributions; review 2011 Form 1099-R and Instructions.

Nov-29-11 Emails from and to B. Spaulding re: 1099-R spreadsheet for corrective distributions. 0.30 75.00 BET

TOTAL FEES 4.40 \$1,100.00

**DISBURSEMENTS:**

Photocopies 7.25

TOTAL DISBURSEMENTS \$7.25

**Total Fees & Disbursements \$1,107.25**

Previous Balance \$5,318.25

Previous Payments (\$3,118.25)

*Posted  
By  
12-7-11*

**PLEASE PAY \$3,307.25**

**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 11/01/11 THROUGH 11/30/11

Receivership Management, Inc.

NOV 2011 FEES	6,080.00	
RMI EXPENSES	<u>893.70</u>	<u>6,973.70</u>
		<u><b>\$6,973.70</b></u>

**TOTAL FEES**

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

Invoice for Professional Services

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

Date	Client	Description	Hours	Rate	Total
11/2/2011	Robert E. Moore, Jr.	RESEARCH ISSUES ON ESCROWED PAYMENTS AT XS INC, EMAILS TO AND FROM REBECCA PORCH RE: SAME, EMAIL WITH B.TUDOR RE: SAME .4	0.4	\$130.00	\$52.00
11/2/2011	Sarah D. Forton	CORRECTIONS TO TRANSAMERICA DATABASE RE: ADDRESS CHANGES, FORWARD QUARTERLY STATEMENTS, CALL FROM PARTICIPANTS RE: STATUS, WORK ON FILES	2	\$45.00	\$90.00
11/3/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
11/4/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
11/7/2011	Robert E. Moore, Jr.	EMAILS TO AND FROM B.TUDOR AND J.BRYANT RE: SSA 855A .2; EMAIL FROM G.MATHERNE RE: RECENT ORDER ADDRESSING DISCHARGEABLE CLAIMS AGAINST SUZANNE CLIFTON .10;	0.3	\$130.00	\$39.00
11/7/2011	Sarah D. Forton	PREPARATION OF CHECK, TRAVEL TO BANK, SET UP ACCOUNT	1	\$45.00	\$45.00
11/8/2011	Sarah D. Forton	CALL TO EMPLOYERS RE: ACTIVE EMPLOYEE LISTINGS	0.5	\$45.00	\$22.50
11/9/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
11/10/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
11/11/2011	Robert E. Moore, Jr.	PREPARE HCE COVER LETTER, REVIEW ACCOUNTS AND FORMS ON TRS WEBSITE, REVIEW TIMING OF TRANSACTIONS, ISSUE EMAIL TO R-MAPES AND OTHER RE: TRANSACTION PROCEDURES WITH TRS ON VCP CORRECTIVE TRANSACTIONS 3.0	3	\$130.00	\$390.00
11/14/2011	Robert E. Moore, Jr.	FOLLOW UP EMAILS TO R-MAPES .10; EMAILS TO AND FROM B.TUDOR, DISCUSSION OF CERTAIN TRANSAMERICA PROCEDURES WITH B.TUDOR .4; WORK AND PREPOPULATE FORMS ON EMPLOYER WITHDRAWAL 3.0	3.5	\$130.00	\$455.00

**CASTLETON GROUP INC 401K PLAN**

**November 2011**

Date	Name	Description	Hours	Rate	Total
11/15/2011	Robert E. Moore, Jr.	REVIEW WITH S.FORTON THE DISTRIBUTION WITHDRAWAL FORM, THE PARTICIPANTS WHO ARE TO GET THE FORM NOW, PROCEDURE FOR PROCESSING AND TIMING FOR MAILING 1.0; FOLLOW UP WITH R.MAPES RE: EMAIL FROM FRIDAY NO RESPONSE YET .10	1.1	\$130.00	\$143.00
11/15/2011	Sarah D. Forton	DISCUSSION WITH ROB MOORE RE: DISTRIBUTION FORMS, REVIEW TRANSAMERICA WEBSITE RE: SAME	1	\$45.00	\$45.00
11/16/2011	Robert E. Moore, Jr.	MEETING WITH S.FORTON RE: DATABASE PREPARATION FOR DISTRIBUTION REQUEST FORMS, PROCEDURAL REVIEW, AVAILABLE INFORMATION .3; REVIEW EMAIL FROM TRANSAMERICA RE: 8955, DOCUMENTATION ERRORS AS NOTED BY B.TUDOR, MEMO TO B.SPAULDING RE: SAME .3	0.6	\$130.00	\$78.00
11/16/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS, DOWNLOAD ADDRESSES FROM TRANSAMERICA WEBSITE RE: DISTRIBUTION FORMS, WORK ON MAILING DATABASES	5.5	\$45.00	\$247.50
11/17/2011	Sarah D. Forton	WORK ON DISTRIBUTION FORMS MAILING	4	\$45.00	\$180.00
11/18/2011	Sarah D. Forton	WORK AND MAIL OUT DISTRIBUTION FORMS	5.5	\$45.00	\$247.50
11/21/2011	Robert E. Moore, Jr.	RESPOND TO PROCESSING QUESTIONS FROM S.FORTON .10; EMAIL TO R.MAPES RE: VCP TRANSACTIONS .10; REVIEW RMD LETTER FROM TRANSAMERICA .10; UPDATE EMAIL FROM S.FORTON RE: TRANSACTIONS .10; EMAIL FROM C.LOGAN RE: RMD'S CALL TO LOGAN RE SAME AND VCP TRANSACTIONS .2; RESPOND TO BENEFICIARY DESIGNATION QUESTIONS FROM S.FORTON .10; REVIEW AND RESPOND TO EMAIL FROM HAROLD COPENHEIFER RE: VCP INSTRUCTIONS AND TRANSACTIONS .5; DRAFT THIRTY-FOURTH REPORT AND FEE NOTICE .4	1.6	\$130.00	\$208.00
11/21/2011	Sarah D. Forton	CALLS FROM PARTICIPANT RE: DISTRIBUTION FORMS, REVIEW BENEFICIARY DESIGNATION FORMS, PREPARATION OF CHECKS	1	\$45.00	\$45.00

**CASTLETON GROUP INC 401K PLAN**

**November 2011**

Date	Name	Description	Hours	Rate	Total
11/22/2011	Robert E. Moore, Jr.	RESPOND TO PROCESSING QUESTIONS FROM S.FORTON .10; CALL WITH B.TUDOR RE: RMD INFORMATION .25; REVIEW SPOUSAL AND NON SPOUSAL DEATH BENEFIT PROCEDURES AND FORMS AND INFORMATION REQUIRED FROM TRANSAMERICA .5; CALLS TO C.ELLINGTON AND R.THOMPSON RE: E&E EMPLOYEES, UPDATE S.FORTON RE: SAME .5; WORK ON REQUIRED MINIMUM TRANSACTIONS .4; RESPOND TO EMAIL FROM J.BRYANT RE: QUESTIONS ON EMPLOYER TERMINATION PROCEDURES .10	1.85	\$130.00	\$240.50
11/22/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: DISTRIBUTION FORMS, WORK ON FEE FILING	4	\$45.00	\$180.00
11/23/2011	Robert E. Moore, Jr.	M.HENSLEY RE: LETTER TO GUARDIAN CLIENTS; CALL WITH P.BUTTS RE: EMPLOYEE STATUS, CALL WITH J.HOUCK RE: EMPLOYEE STATUS, REVIEW INFORMATION WITH S.FORTON, RESEARCH INFORMATION FOR CREATING PARTICIPANT ACCOUNTS, EMAIL TO S.FORTON AND B.SPAULDING RE: DOB AND DOH INFORMATION ON APEX VET EMPLOYEES, REVIEW EMPLOYER FORMS AND DRAFT COVER LETTER; EMAIL TO B.TUDOR RE: EFFECT OF SET TERMINATION DATE	5.15	\$130.00	\$669.50
11/23/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: DISTRIBUTION FORMS	3.5	\$45.00	\$157.50
11/28/2011	Billy B. Spaulding	RESPOND TO VCP REQUEST FOR DOB AND DOH INFORMATION ON APEX EMPLOYEES. PREPARE ADDITIONAL DOCUMENTATION FOR VCP FAILURE DISBURSEMENTS AND DISTRIBUTE.	3.2	\$110.00	\$352.00
11/28/2011	Robert E. Moore, Jr.	COMPLETE POSTCARD NOTICE, RETURNED EMAILS AND CALLS RE: EMPLOYEE DISTRIBUTION FORMS, CALL WITH M.HENSLEY RE: SAME; EMAIL TO P.BUTTS RE: SAME 2.4; WORK ON APEX VET TOP HEAVY ACCOUNTS 2.2	4.6	\$130.00	\$598.00
11/28/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: DISTRIBUTION FORMS, LOG IN DISTRIBUTION FORMS	3	\$45.00	\$135.00
11/29/2011	Billy B. Spaulding	UPDATE VCP FAILURE DISBURSEMENT SCHEDULE TO INCLUDE F1099 REPORTING INFORMATION.	1.2	\$110.00	\$132.00
11/29/2011	Robert E. Moore, Jr.	CALLS AND EMAIL RE: DISTRIBUTION FORM, EMPLOYER QUESTIONS, TERMINATED EMPLOYEES, VCP TRANSACTIONS 2.0	2	\$130.00	\$260.00

**CASTLETON GROUP INC 401K PLAN**

**November 2011**

Date	Name	Description	Count	Amount
11/29/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: DISTRIBUTION FORMS, LOG IN DISTRIBUTION FORMS	3	\$45.00
11/30/2011	Billy B. Spaulding	DISCUSSIONS ON VCP FAILURE CALCULATIONS FOR REFUNDS AND COLLECTIONS. RECALCULATE REFUND AND COLLECTION VCP FAILURE AMOUNTS.	1	\$110.00
11/30/2011	Robert E. Moore, Jr.	EMAILS RE: TERMINATION TRANSACTIONS, PARTICIPANT CALLS, REVIEW INFORMATION ON VCP CALCULATIONS, DISCUSSION WITH B.SPAULDING RE: SAME; UPDATE APEX INFORMATION AT TRANSAMERICA	4.6	\$130.00
11/30/2011	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: DISTRIBUTION FORMS, LOG IN DISTRIBUTION FORMS, RE-MAIL DISTRIBUTION FORMS	3	\$45.00
<b>Total</b>				<b>\$6,080.00</b>

RMI EXPENSE RECOVERABLE CASTLETON

11/1/11 Through 11/30/11

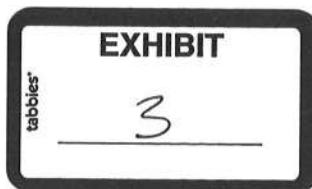
Category Description	11/1/11- 11/30/11
5300 EXPENSES	
6205-COPIES	-371.80
6210-POSTAGE	-294.92
6215-COURIER & OVERNIGHT	-131.06
6222-TELEPHONE LONG DISTANCE	-50.60
6230-OFFICE SUPPLIES	-45.32
TOTAL 5300 EXPENSES	<u>-893.70</u>
OVERALL TOTAL	<u>-893.70</u>



**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 12/01/11 THROUGH 12/31/11

Jeanne Barnes Bryant

DEC 2011 FEES	<u>945.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$945.00</u></u></b>



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

Invoice for Professional Services

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

Date	Client	Description	Hours	Rate	Total
12/1/2011	Jeanne Barnes Bryant	E-MAIL RE APEX CONTRIBUTION	0.1	\$150.00	\$15.00
12/5/2011	Jeanne Barnes Bryant	UPDATE RE DATA PROBLEMS, TRANSAMERICA ISSUES FROM ROB MOORE	0.1	\$150.00	\$15.00
12/6/2011	Jeanne Barnes Bryant	UPDATE ON REQUESTS	0.1	\$150.00	\$15.00
12/8/2011	Jeanne Barnes Bryant	UPDATE RE PROBLEMS AND FORMS	0.1	\$150.00	\$15.00
12/9/2011	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA	0.1	\$150.00	\$15.00
12/14/2011	Jeanne Barnes Bryant	E-MAILS RE INCORRECT AMOUNTS FROM MOORE AND TUDOR, PROBLEMS WITH TRANSAMERICA	0.3	\$150.00	\$45.00
12/16/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE SCHEDULE	0.1	\$150.00	\$15.00
12/18/2011	Jeanne Barnes Bryant	DISCUSSION RE PROBLEMS WITH TRANSAMERICA	0.1	\$150.00	\$15.00
12/19/2011	Jeanne Barnes Bryant	REVIEW AND SIGN MULTIPLE BENEFIT FORMS, E-MAIL RE CHANGES, E-MAIL RE TRANSAMERICA, QUESTION RE LOANS, CALLS RE FORM QUESTIONS AND STATUS FROM PARTICIPANTS	2	\$150.00	\$300.00
12/20/2011	Jeanne Barnes Bryant	REVIEW AND SIGN FORMS, DISCUSSION WITH ROB MOORE RE PROBLEMS WITH ACCOUNTS	0.3	\$150.00	\$45.00
12/21/2011	Jeanne Barnes Bryant	E-MAIL RE REPORTS FROM TRANSAMERICA, REVIEW AND SIGN FORMS, DISCUSSION WITH ROB MOORE RE PROBLEMS WITH DEADLINES	0.6	\$150.00	\$90.00
12/22/2011	Jeanne Barnes Bryant	REVIEW AND SIGN FORMS, DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE 1099 AND LOAN ISSUES	0.5	\$150.00	\$75.00