

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE: CASTLETON GROUP, INC.)	No. 07-02896-5-ATS
)	
IN RE: CASTLETON AFFILIATES, LLC)	No. 07-02894-5-ATS
)	
IN RE: CASTLETON ASSOCIATES, LLC)	No. 07-02895-5-ATS
)	(Jointly Administered)
)	
Debtors)	CHAPTER 7

**SIXTH 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 Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(k) Plan (the "Plan") submits this Sixth Report and Fee Notice for fees and expenses for the period of March 1, 2009 to March 31, 2009.

ACTIVITY REPORT

During the months of March 2009 and April 2009, Receivership Management, Inc. (RMI) completed issuing confirmation requests of gross wage and hour information, as well as reported 401(k) deferrals and other payments to all employers. As of the end of April, RMI had received responses from all but 20 of the Plan's participating employers. The Successor Trustee has issued a Memorandum to those remaining non-responsive employers and RMI is currently working to collect those responses. Lattimore, Black, Morgan & Cain PLLC, independent accountants secured for conducting an independent audit as required under Department of Labor rules and regulations, began its audit of the plan on March 16, 2009, and has issued a number of requests to participating employers, employees, RMI, and Transamerica. Unfortunately, by the end of April 2009 Transamerica had only responded to one of eight auditor requests. After a conference between RMI staff and Transamerica, the Successor Trustee believes Transamerica has remedied the delay. Lattimore, Black, Morgan & Cain is attempting to adjust the schedule so to reflect these changes.

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, the Chapter 7 Trustee has provided valuable information through

his subpoena of records from SunTrust. The subpoena was made necessary after SunTrust failed to respond to the Chapter 7 Trustee's informal information request about SunTrust's handling of the Castleton account. It is the understanding of the Successor 401(K) Plan Trustee that SunTrust is to provide additional information which may be helpful in connection with this issue, inclusive of facts relating to SunTrust Bank and the Castleton Officers. This information is important to both the Chapter 7 Trustee and the Successor Plan Trustee. RMI has been identifying sources of information it will provide to The Travelers Insurance Company in response to their letter of February 6, 2009. The Successor 401(K) Trustee has, as a part of the recovery of funds, filed a claim in the James O. McLamb bankruptcy proceeding.

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 will be submitting 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 Sixth 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, 2009 through March 31, 2009. Total expenses, as listed on Exhibit 3 include \$1,185.00 in Successor Trustee fees, \$1,525.00 in legal expenses and \$18,775.73 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.

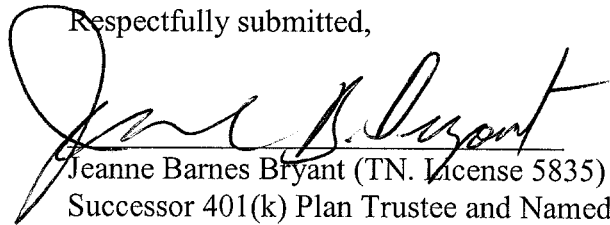
In the absence of any objection, reimbursement of \$1,185.00 in Successor Trustee fees, \$1,525.00 in legal expenses and \$18,775.73 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|--------------------------------------|-------------|
| 1. | Jeanne Barnes Bryant | \$1,185.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$1,525.00 |
| 3. | Receivership Management Inc. | \$12,915.33 |
| | \$11,936.75/Contract labor | |
| | \$978.58/Other expenses | |
| 4. | Lattimore, Black, Morgan & Cain P.C. | \$5,860.40 |
| | \$13,360.40/Total charges | |
| | -\$7,500.00/Retainer | |

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 May 15, 2009



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 Sixth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 15 day of May, 2009 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 Sixth 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 15 day of May, 2009 to the parties noted below

1-800-Pack-Rat, LLC
Attn: Don Platt
5335 Wisconsin Avenue NW, #800
Washington, DC 20015

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 & Georgia S. Meckes
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: 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

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

E & E Farm Equipment
Attn: Cheryl Ellington
70 John Deere Road
Henderson, NC 27536

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
1500 S. Clinton Ave
Dunn, NC 28334

Horizon Cabinetry, Inc.
3309 Durham Drive
Raleigh, NC 27603

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
801 Jones Franklin Road, Ste. 270
Raleigh, NC 27606

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.
Cary, NC 27511

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

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
7406-4 Chapel Hill Rd
Raleigh, NC 27607

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

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

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

Stewart Physical Therapy Clinic, Inc.
Attn: Eddie Stewart
1225 Huffman Mill Road, Suite 201
Burlington, NC 27215

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 27511

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
Attn: Jeanne Cumby
105 B South Water Street
Elizabeth City, NC 27909

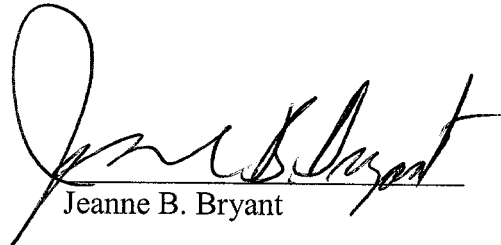
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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

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

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

XS, Inc
Attn: Thad Armbruster
1800 Perimeter Park Dr, Ste 140
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:

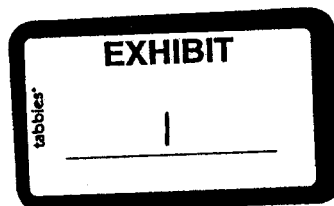
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

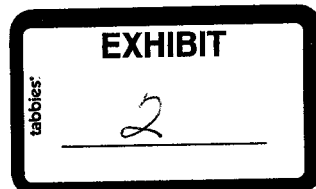
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 3/01/09 THROUGH 3/31/09

Jeanne Barnes Bryant

MARCH 2009 FEES	<u>1,185.00</u>
TOTAL FEES	<u><u>\$1,185.00</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN					March 2009
3/2/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INFORMATION FROM HUGH DAVIS	0.1	\$150.00	\$15.00
3/3/2009	Jeanne Barnes Bryant	REPORT RE TESTING PROGRESS	0.1	\$150.00	\$15.00
3/5/2009	Jeanne Barnes Bryant	E-MAIL TO ROB MOORE RE TRANSAMERICA, LETTER RE MEMBER REQUEST, MEETING WITH BILLY SPAULDING RE MAIL OUT TO EMPLOYERS	0.5	\$150.00	\$75.00
3/6/2009	Jeanne Barnes Bryant	E-MAIL TO DOL RE STATUS, REVIEW REPORT FROM ROB MOORE, E-MAIL RE CHANGES	0.3	\$150.00	\$45.00
3/9/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE REQUESTS TO MARTIN, QUESTIONS RE TESTING, E-MAIL FROM DOL RE QUESTIONS	0.3	\$150.00	\$45.00
3/10/2009	Jeanne Barnes Bryant	E-MAIL FROM MARTIN RE TESTING QUESTIONS AND SCHEDULE RE SAME	0.1	\$150.00	\$15.00
3/11/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE TESTING AND ISSUES WITH AUDITORS, QUESTION RE TESTING FOR PLANS TERMINATED IN 2007	0.4	\$150.00	\$60.00
3/12/2009	Jeanne Barnes Bryant	E-MAIL RE MOTION, REVIEW DRAFT, DISCUSSION WITH SARAH FORTON RE EXHIBITS AND E-MAIL OF SAME, E-MAIL TO DOL RE FILING, E-MAIL FROM BILLY SPAULDING RE AUDIT ISSUES	0.3	\$150.00	\$45.00
3/13/2009	Jeanne Barnes Bryant	E-MAIL AND DISCUSSION RE MEETING ON AUDIT, E-MAIL RE FILING	0.2	\$150.00	\$30.00
3/16/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE AUDIT INFORMATION AND ISSUES OF CONCERN TO AUDITORS, REVIEW AND SIGN MOTION	0.5	\$150.00	\$75.00
3/17/2009	Jeanne Barnes Bryant	REPORT RE AUDIT MEETING	0.2	\$150.00	\$30.00

Wednesday, May 06, 2009

CASTLETON GROUP INC 401K PLAN

March 2009

Date	Name	Description	Hours	Rate	Total
3/18/2009	Jeanne Barnes Bryant	E-MAILS RE TRANSAMERICA ISSUES WITH LATTIMORE BLACK, REVIEW AND SIGN LETTER RE SAME	0.2	\$150.00	\$30.00
3/19/2009	Jeanne Barnes Bryant	QUESTIONS RE AUDIT, DISCUSSION WITH ROB MOORE RE RESPONSE NEEDED FOR SAFE HARBOR OBJECTION ISSUES, E-MAIL TO HUGH DAVIS RE STATUS	0.3	\$150.00	\$45.00
3/20/2009	Jeanne Barnes Bryant	DISCUSSION RE AUDIT LETTERS, ISSUES RE AUDIT, CALLS RE MEMBERS	0.5	\$150.00	\$75.00
3/23/2009	Jeanne Barnes Bryant	QUESTIONS RE AUDIT AND PROGRESS RE SAME, E-MAIL TO HUGH DAVIS RE RESPONSE RE QUESTIONS	0.2	\$150.00	\$30.00
3/24/2009	Jeanne Barnes Bryant	CALLS RE LETTERS, QUESTIONS RE ACCOUNTS	0.3	\$150.00	\$45.00
3/25/2009	Jeanne Barnes Bryant	RESPONSE FROM HUGH DAVIS, DISCUSSION RE SAME	0.2	\$150.00	\$30.00
3/26/2009	Jeanne Barnes Bryant	CALLS RE AUDIT INFORMATION REQUESTS, DISCUSSION OF AUDIT REQUESTS WITH BILLY SPAULDING, E-MAIL FROM BILLY SPAULDING TO TRANSAMERICA RE ADDITIONAL ACCOUNT QUESTIONS, CALL FROM HUGH DAVIS, E-MAIL TO GRAHAM MATHERNE RE SAME	1.1	\$150.00	\$165.00
3/27/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM TRANSAMERICA, QUESTIONS RE AUDIT LETTERS, MEETING WITH STAFF RE AUDIT, DISCUSSION RE OUTSTANDING LOAN ISSUES, AND OTHER ISSUES RE AUDIT AND TESTING, REPORT RE AUDIT	1	\$150.00	\$150.00
3/30/2009	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE AUDIT, QUESTIONS RE LATIMORE BLACK INVOICES, E-MAIL FROM ROB MOORE RE SAME, QUESTION RE RETAINER, QUESTIONS RE LETTERS	0.5	\$150.00	\$75.00
3/31/2009	Jeanne Barnes Bryant	E-MAIL RE SUNTRUST QUESTIONS FOR DOL, RESPONSE RE SAME, WORK RE AUDIT, DISCUSSION WITH DOL RE SUNTRUST AND ACCOUNT BALANCES	0.6	\$150.00	\$90.00

Total **\$1,185.00**

SUMMARY TIME SHEET-LEGAL COUNSEL

SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 3/01/09 THROUGH 3/31/09

Wyatt Tarrant & Combs

MARCH 2009 FEES	INV 774133	<u>1,525.00</u>
TOTAL FEES		<u><u>\$1,525.00</u></u>

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

RECEIVED
APR 13 2009

F.E.I. # 61-0468003

APRIL 8, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 774133

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, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,525.00
TOTAL THIS INVOICE	\$1,525.00
PREVIOUSLY BILLED AND OUTSTANDING	\$20,729.91
TOTAL AMOUNT DUE	\$22,254.91

=====

*Posted
By
WJG*

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 8, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 774133

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, 2009

03/02/09	REVIEW OF CLAIMS REGARDING FIDUCIARY BOND AND OUTLINE OF CLAIM LETTER TO CLIFTON AND AIG. J. GRAHAM MATHERNE .40 hours at 250.00 per hour.	100.00
03/11/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING STATUS ON FURTHER CONTACT WITH CASTLETON TRUSTEE AND REGARDING LETTERS TO AIG, CLIFTON AND MCLAMB AND DISCUSSION REGARDING STATUS ON TRAVELERS. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
03/19/09	REVIEW E-MAIL FROM BRYANT REGARDING REQUEST FOR MEETING OF HUGH DAVIS AND TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME AND REGARDING STATUS. J. GRAHAM MATHERNE .10 hours at 250.00 per hour.	25.00

CONTINUE NEXT PAGE

03/27/09 TELEPHONE CONFERENCE WITH BRYANT AND MOORE
 REGARDING BRYANT'S CONVERSATION WITH H. DAVIS
 AND RELATED MATTERS AND FURTHER ISSUES
 REGARDING DOL SUPPORT; UPCOMING TELEPHONE
 CONFERENCE WITH T. SHANAHAN AND UPCOMING
 TELEPHONE CONFERENCE WITH SPARKMAN GROUP;
 REVIEWING OF MATERIALS REGARDING SUNTRUST AND
 MATTERS RELATING TO CLAIMS ON FIDUCIARY POLICY
 AND FIDELITY BOND.
 J. GRAHAM MATHERNE 2.20 hours at 250.00 per hour. 550.00

03/30/09 REVIEW OF NOTES REGARDING ISSUES UPON WHICH DOL
 CAN ASSIST REGARDING ASSET RECOVERY; OUTLINING
 OF POINTS FOR BRYANT TO MAKE WITH T. SHANAHAN
 REGARDING SAME; REVISE OUTLINING AND TELEPHONE
 CONFERENCE AND E-MAIL TO BRYANT REGARDING SAME;
 REVIEW OF TRAVELER'S RESPONSE ON FIDELITY BOND
 CLAIMS AND COMPARISON OF "EMPLOYEE" DEFINITION
 ON POLICY AND ERISA ENDORSEMENT AND RELATED
 POLICY DEFENSE ISSUES.
 J. GRAHAM MATHERNE 2.30 hours at 250.00 per hour. 575.00

03/31/09 OUTLINING MATERIALS RESPONSIVE TO TRAVELER'S
 REQUEST FOR INFORMATION; E-MAIL TO BRYANT AND
 MOORE REGARDING SAME; TELEPHONE CONFERENCE WITH
 MOORE REGARDING ASSET RECOVERY ISSUES DISCUSSED
 WITH DOL AND REGARDING AGENDA POINTS REGARDING
 UPCOMING TELEPHONE CONFERENCE WITH SPARKMAN;
 OUTLINING OF SAME.
 J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

TOTAL SERVICES 6.10 \$1,525.00

TOTAL THIS INVOICE \$1,525.00

PREVIOUSLY BILLED AND OUTSTANDING \$20,729.91

TOTAL AMOUNT DUE \$22,254.91

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	6.10	1525.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 3/01/09 THROUGH 3/31/09

Receivership Management, Inc.

MARCH 2009 FEES	11,936.75	
RMI EXPENSES	<u>978.58</u>	12,915.33

Lattimore Black Morgan & Cain, PC

FEB/MARCH 2009 FEES	13,360.40	
LESS RETAINER	<u>-7,500.00</u>	<u>5,860.40</u>

TOTAL FEES		<u><u>\$18,775.73</u></u>
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Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				March 2009
3/2/2009	Billy B. Spaulding	WORK ON 2007 PLAN TESTING INFORMATION TO BE SENT TO EMPLOYERS FOR VERIFICATION. PREPARE SCHEDULES TO BE USED BY EMPLOYERS IN COMPLETING INFORMATION REQUIRED.	4	\$110.00 \$440.00
3/2/2009	Robert E. Moore, Jr.	REVIEW EMPLOYER REPORTS AND INFORMATION FROM B.SPAULDING 1.0	1	\$130.00 \$130.00
3/3/2009	Billy B. Spaulding	CONTINUE ASSEMBLING AND CHECKING DOCUMENT TO BE SENT TO PLAN EMPLOYERS FOR 2007 PLAN TESTING VERIFICATION.	4	\$110.00 \$440.00
3/4/2009	Billy B. Spaulding	SUPERVISION AND DISCUSSIONS ON MAILING OF PLAN TESTING DOCUMENTS TO 27 EMPLOYERS.	3	\$110.00 \$330.00
3/4/2009	Robert E. Moore, Jr.	CALL WITH DB MANAGEMENT RE: PAYCHEX INFORMATION REQUEST .2; DISCUSSIONS WITH S.FORTON AND J.BRYANT RE: EMPLOYER PACKAGE INFORMATION .2; RESPOND TO EMAILS FROM ANDY FRIEDMAN AND JUDY BERKLEY .10; REVIEW ADDRESS AND CONTACT UPDATES WITH S.FORTON .10	0.6	\$130.00 \$78.00
3/4/2009	Sarah D. Forton	MAIL OUT TESTING INFORMATION TO EMPLOYERS	2.5	\$45.00 \$112.50
3/5/2009	Billy B. Spaulding	ANALYSIS OF REMAINING 2007 PLAN TESTING EMPLOYERS. ALL HAD DIFFERENCES IN 401K WITHHOLDING PER CASTLETON RECORDS AND AMOUNT OF CASH SENT TO TRANSAMERICA. DISCUSSION ON POSSIBLE CAUSES. PREPARE DOCUMENTATION OF ONE EMPLOYERS DIFFERENCES AND SEND TO AUDITOR AND REQUEST CONFERENCE CALL TO DISCUSS.	4	\$110.00 \$440.00
3/5/2009	Robert E. Moore, Jr.	DRAFT COVER MEMORANDUM FOR EMPLOYER PACKAGE .7; MEETING WITH J.BRYANT AND B.SPAULDING RE: METAMETRICS PLAN FUNDS ACCOUNTING .4	1.1	\$130.00 \$143.00
3/5/2009	Sarah D. Forton	FAX TO TRANSAMERICA	0.25	\$45.00 \$11.25

Wednesday, May 06, 2009

CASTLETON GROUP INC 401K PLAN

March 2009

Date	Name	Description	Hours	Rate	Total
3/6/2009	Robert E. Moore, Jr.	DRAFT FOURTH FEE NOTICE AND REPORT .75; CALL WITH P.BROITMAN AT DOL RE: RECENT CASE INVOLVING TRUSTEE FIDUCIARY BREACH .75; REVIEW AND RESPOND TO EMAILS FROM J.M.MCDOUGLE RE: AUDIT .2; REVIEW AND RESPOND TO EMAILS FROM J.BERKLEY .10	1.8	\$130.00	\$234.00
3/9/2009	Billy B. Spaulding	DISCUSSION WITH AUDITORS ON DIFFERENCES IN TRANSAMERICA 401 K DATA AND CASTLETON.	1.7	\$110.00	\$187.00
3/9/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH B.SPAULDING, JOHN MARK MCDUGAL AND JENNY BARRETT OF LBMC RE: ISSUES SURROUNDING EMPLOYER METRICS ALLOCATIONS 1.7; UPDATE J.BRYANT RE: SAME .10 MEETING WITH B.SPAULDING RE: INQUIRY FROM CASTLETON HUMAN RESOURCES OF OHIO RE: PLAN INFORMATION .10; REPEAT EMAIL TO R.SILVA AND R. MAPES RE: ADDRESS CORRECTIONS PROCEDURE .10; UPDATE S.FORTON RE: REVELS TRACTOR PARTICIPANT INQUIRY AND ADDRESS CHANGE .10; REVIEW WITH B.SPAULDING EMAIL FROM R.SILVA RE: CASTLE HUMAN RESOURCES AND DRAFT EMAIL RESPONSE .5; EMPLOYER LOCATION WORK AND UPDATE TO FEE NOTICE SERVICE INDEX 1.0 WORK ON FEE FILING	3.6	\$130.00	\$468.00
3/9/2009	Sarah D. Forton	WORK ON ANALYSIS OF "ASSOC" SEGMENT PLAN TESTING DOCUMENTATION. PREPARE DOCUMENTATION RECONCILING 2007 EMPLOYEE 401 K ACTIVITY BETWEEN TRANSAMERICA EMPLOYEE DATABASE AND CASTLETON DARWIN DATABASE.	1	\$45.00	\$45.00
3/10/2009	Billy B. Spaulding	REVIEW EMAILS FROM R.MAPES RE: 2007 PLAN TESTING OF TERMINATED EMPLOYERS .10 REVIEW EMAILS FROM K.GREGORY AND B.SPAULDING RE: METAMETRICS .10; MEETING WITH J.BRYANT AND B.SPAULDING RE: METAMETRICS REPORTING, PLAN TESTING STATUS, UPCOMING AUDIT MEETING .2; REVIEW CONSTRUCTIVE TRUST CASE FROM DOL CHICAGO .5	5	\$110.00	\$550.00
3/11/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM J.BRYANT RE: FOURTH REPORT AND FEE NOTICE, EMAILS FROM B.SPAULDING RE: AUDIT MEETING, EMAILS FROM K.GREGORY RE: PROJECT REQUEST .10	0.9	\$130.00	\$117.00
3/12/2009	Robert E. Moore, Jr.	REVIEW INVOICE OF CASTLETON .3	0.1	\$130.00	\$13.00
3/13/2009	Robert E. Moore, Jr.		0.3	\$130.00	\$39.00

CASTLETON GROUP INC 401K PLAN

March 2009

Date	Employee	Description	Days	Amount
3/14/2009	Billy B. Spaulding	WORK ON IDENTIFICATION OF DIFFERENCES IN EMPLOYEE 2007 CASH TRANSFERS FROM CASTLETON TO TRANSAMERICA. COMBINE EMPLOYEE DEC 2007 DARWIN ACTIVITY WITH TRA DATABASE. ANALYSIS OF DIFFERENCES AND PREPARE ADJUSTMENTS TO DEVELOP CONSISTENT EMPLOYEE REFERENCES.	5	\$110.00
3/15/2009	Billy B. Spaulding	PREPARE FOR PLANNING MEETING WITH AUDITORS. PREPARE DOCUMENTATION OF ITEMS TO BE RESOLVED DURING AUDIT (EG. CLIENTS SHOWN IN DARWIN BUT NOT ON TRANSAMERICA DATABASE). PREPARE EMPLOYEE DETAIL LEVEL OF DIFFERENCES IN PAYMENTS TO TRANSAMERICA AND PAYABLES PER DARWIN.	4	\$110.00
3/16/2009	Billy B. Spaulding	DISCUSSIONS WITH AUDITORS ON PROCEDURES FOR AUDIT. PROVIDE DOCUMENTATION AND NUMEROUS SCHEDULES TO AUDITORS RELATIVE TO 401 K PLAN.	6	\$110.00
3/16/2009	Robert E. Moore, Jr.	MEETING WITH JOHN MARK MCDUGLE AND B.SPAULDING RE: AUDIT PLANNING MEETING 1.25; BRIEF J.BRYANT RE: SAME .2; EMAIL TO R.SILVA AND R.MAPES RE: AUDIT INFORMATION REQUEST .2; RESPOND TO QUESTIONS FROM LBMC RE: TAX QUALIFICATION LETTERS AND AMENDMENTS .3; RESEARCH INFORMATION FROM JERRY SNYDER OF VEETECH RE: 2006 DEFERRALS FOR RETURN CALL, DISCUSSION OF SAME WITH B.SPAULDING .25	2.2	\$130.00
3/17/2009	Billy B. Spaulding	E MAIL TO K GREGORY REQUESTING INFO ON 2007 PAYROLL. CONTINUE DISCUSSIONS WITH AUDITORS AND PREPARING DATABASE FOR USE OF MAILING OF CONFORMATION SAMPLE OF EMPLOYEES.	5	\$110.00
3/17/2009	Robert E. Moore, Jr.	CALL WITH J. SYNDER .4; FOLLOW UP RE: QUESTIONS FOR AUDIT .2; EMAILS AND AUTHORIZATIONS FOR AUDITOR ACCESS AND DISTRIBUTION .5; RESPOND TO EMAIL FROM J.BRYANT RE: SPARKMAN EMAIL ON SYNDER .10	1.2	\$130.00
3/17/2009	Sarah D. Forton	MAIL OUT FEE FILING, DISCUSSION WITH BILLY SPAULDING AND AUDITOR RE: TRANSAMERICA WEBSITE, RUN REPORTS RE: SAME	2.5	\$45.00

CASTLETON GROUP INC 401K PLAN

March 2009

Date	Name	Description	Hours	Rate	Total
3/18/2009	Billy B. Spaulding	WORK WITH AUDITORS. UPDATE SAMPLE SELECTION WITH ADDRESS. DOCUMENT AND DISCUSS DUPLICATE ENTRY IN SAMPLE. DISCUSSION OF DIFFERENCES IN TRA PAYROLL PROCESSING REPORT AND CASTLETON PAYMENTS TO TRA. ANALYSIS OF PRELIMINARY FROM 5500 PREPARED BY TRA AND COMPARISON OF CONTRIBUTIONS TO CASTLETON PAYMENTS.	5	\$110.00	\$550.00
3/18/2009	Robert E. Moore, Jr.	RESPOND TO AUDITOR QUESTIONS RE: TRANSAMERICA PLAN OPTIONS, ACCEPTANCE OF FUNDS, CONTACT INFORMATION .7; EMAILS FROM B.SPAULDING AND J.BRYANT RE: AUDITOR CONTACTS, MR. SYNDER .10	0.8	\$130.00	\$104.00
3/18/2009	Sarah D. Forton	WORK ON DATABASE RE: CONFIRMATION LETTERS	3.25	\$45.00	\$146.25
3/19/2009	Billy B. Spaulding	WORK AND DISCUSSIONS WITH AUDITORS. ANALYSIS OF RECEIPTS SHOWN ON REPORT PROVIDED TO AUDITORS NOT MATCHING PAYMENTS FROM CASTLETON. USED TRANSAMERICA ON LINE DATABASE TO PRODUCE REPORTS REQUIRED IN ANALYSIS.	5	\$110.00	\$550.00
3/19/2009	Robert E. Moore, Jr.	RETURNED CALLS TO T. BLEDSOE AND M.WICKER RE: PARTICIPANT QUESTIONS .5; REVISE AUDIT CONFIRMATION LETTER .25; DISCUSS WITH B.SPAULDING POSSIBLE ISSUES WITH EXECUTIVE STAFFING GROUP .2	0.95	\$130.00	\$123.50
3/19/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS, PRINT PARTICIPANT STATEMENTS FROM TRANSAMERICA WEBSITE	3.5	\$45.00	\$157.50
3/20/2009	Billy B. Spaulding	DOCUMENTATION OF ANALYSIS ON UNMATCHED RECEIPTS AND E MAIL TO AUDITORS WITH RECOMMENDATION OF FURTHER ACTION.	4	\$110.00	\$440.00
3/20/2009	Sarah D. Forton	WORK ON CONFIRMATION LETTERS, DISCUSSION WITH BILLY SPAULDING RE: SAME	6	\$45.00	\$270.00
3/23/2009	Billy B. Spaulding	COMPILE AND ORGANIZED DOCUMENTS TO MAIL TO ADDITIONAL PARTICIPANTS FOR 2007 COMPLIANCE PLAN TESTING.	2	\$110.00	\$220.00
3/23/2009	Robert E. Moore, Jr.	REVIEW INFORMATION FROM B.SPAULDING RE: EXECUTIVE STAFFING GROUP ISSUES .3	0.3	\$130.00	\$39.00
3/23/2009	Sarah D. Forton	WORK ON CONFIRMATION LETTERS, DISCUSSION WITH BILLY SPAULDING RE: SAME, CALL FROM PARTICIPANTS RE: STATUS, CALL FROM PARTICIPANT KEATON RE: STATUS	2.5	\$45.00	\$112.50

CASTLETON GROUP INC 401K PLAN

March 2009

Date	Name	Description	Hours	Amount	Balance
3/24/2009	Billy B. Spaulding	ANALYSIS OF TRANSAMERICA PROCESSING HISTORY REPORTS FOR 2007. DOCUMENT "FUNDS RECEIVED". TRACE RECEIPTS TO AUDIT REPORT AND DOCUMENT AND/OR IDENTIFY REMAINING TRANSACTIONS.	4.5	\$110.00	\$495.00
3/24/2009	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM S.FORTON RE: PARTICIPANT ADDRESS CHANGES .10	0.1	\$130.00	\$13.00
3/25/2009	Billy B. Spaulding	CONTINUE ANALYSIS OF TRA PROCESSING HISTORY REPORTS FOR 2007 AND IDENTIFICATION, CLASSIFICATION AND DOCUMENTATION OF TRANSACTIONS, AND RECONCILIATION WITH PAYROLL. PROCESSING RESULTS REPORT PROVIDED TO AUDITORS.	4.5	\$110.00	\$495.00
3/25/2009	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM S.FORTON RE: BENEFICIARY CHANGES .10	0.1	\$130.00	\$13.00
3/25/2009	Sarah D. Forton	INTELIGUS SEARCHES FOR MISSING PARTICIPANTS RE: RETURN QUARTERLY STATEMENTS	1.5	\$45.00	\$67.50
3/26/2009	Billy B. Spaulding	PREPARE SUMMARY OF FINDINGS ON RECONCILIATION OF PROCESSING HISTORY REPORT. E MAIL SCHEDULE OF FINDINGS TO AUDITORS. PREPARE E MAIL TO R SILVA REQUESTING INFORMATION ON CONTRACT 982091 TRANSACTIONS.	4	\$110.00	\$440.00
3/26/2009	Sarah D. Forton	MAIL OUT MISSING PARTICIPANT LETTERS RE: RETURN QUARTERLY STATEMENTS, CORRECTIONS TO ADDRESS RE: TA SYSTEM	3	\$45.00	\$135.00
3/27/2009	Billy B. Spaulding	DISCUSSION ON CURRENT STATUS, POTENTIAL COLLECTION POSSIBILITIES AND RESPONSE TO AUDITORS CONFIRMATION LETTERS..	0.75	\$110.00	\$82.50
3/27/2009	Robert E. Moore, Jr.	CALL WITH G.MATHERNE AND J.BRYANT RE: UPCOMING CONFERENCE CALL WITH R.SPARKMAN, H.DAVIS AND J.CALLOWAY RE: 401(K) FUNDS TRANSFER IN DECEMBER, LITIGATION, INSURANCE CLAIMS .5; MEETING WITH J.BRYANT, B.SPAULDING, AND S. FORTON RE: LITIGATION AND FUNDS RECOVERY, STATUS OF PLAN TESTING AND AUDIT .75	1.25	\$130.00	\$162.50
3/27/2009	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT, ROB MOORE AND BILLY SPAULDING RE: AUDIT	0.75	\$45.00	\$33.75
3/30/2009	Billy B. Spaulding	DISCUSSIONS WITH AUDITORS AND PREPARING RESPONSES TO QUESTIONS.	2.5	\$110.00	\$275.00

Wednesday, May 06, 2009

CASTLETON GROUP INC 401K PLAN**March 2009**

3/31/2009	Billy B. Spaulding	CONTINUE WORK AND DISCUSSIONS WITH AUDITORS. WORK ON PREPARING DOCUMENTS TO SEND TO EMPLOYERS FOR 2007 PLAN TESTING.	2.5	\$110.00	\$275.00
3/31/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH T.SHANAHAN AND J.BRYANT RE: MISSING FUNDS LITIGATION .5; REVIEW EMAILS FROM G.MATHERNE AND H.DAVIS .10; REVIEW MEMORANDUM FROM G.MATHERNE, UPDATE G.MATHERNE RE: CONFERENCE CALL .10; CENPLEX CORPORATE RESEARCH .5; EMAIL TO H.DAVIS RE: SUN TRUST INFORMATION REQUEST .10; CALL FROM G.MATHERNE RE: AGENDA .10	1.4	\$130.00	\$182.00
3/31/2009	Sarah D. Forton	CALL FROM PARTICIPANT FRANKS RE: CONFIRMATION LETTER, DISCUSSION WITH JENNY MERRITT OF LBMC RE: ROLLOVER LETTER	0.5	\$45.00	\$22.50

Total**\$11,936.75**

RMI EXPENSE RECOVERABLE CASTLETON

3/1/09 Through 3/31/09

Category Description	3/1/09- 3/31/09
5300 EXPENSES	
5697-OTHER FEES	-16.25
6205-COPIES	-156.30
6210-POSTAGE	-85.93
6215-COURIER & OVERNIGHT	-23.90
6222-TELEPHONE LONG DISTANCE	-696.20
TOTAL 5300 EXPENSES	-978.58
OVERALL TOTAL	-978.58

Lattimore Black Morgan & Cain, PC

5250 Virginia Way
PO Box 1869
Brentwood, TN 37024-1869
615-377-4600

RECEIVED
APR 06 2009

Castleton Group Inc 401(k) Plan
Attn: Mr. Rob Moore
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

Invoice No. 346802 - Replaces Invoice No. 346114
Date 04/03/2009
Client No. 327313

For professional services rendered in connection with our audit of the Company's financial statements for the year ended December 31, 2008 as detailed below:

DATE	SERVICE	STAFF	HOURS	AMOUNT
02/13/2009	Planning and Administration Planning meeting with Spaulding and overall engagement planning memorandum.	McDougal	3.50	\$ 1,172.50
02/16/2009	Planning and Administration PEO related considerations for the audit - Castleton Plan.	McDougal	0.50	167.50
02/21/2009	Research and Consultation Research PEO issues and parties to the plan issues.	McDougal	0.75	251.25
03/02/2009	Planning and Administration Planning call with R Moore. Follow up with Kendra.	McDougal	1.00	335.00
03/04/2009	Planning and Administration Call with Kendra re: Castleton Group 401k.	McDougal	0.75	251.25
03/07/2009	Planning and Administration Review of documents sent by Billy.	McDougal	0.75	251.25
03/09/2009	Planning and Administration Call with client and planning.	McDougal	2.00	670.00
03/09/2009	Planning and Administration Phone call with client and planning.	Merritt	2.00	250.00
03/11/2009	General Binder Matters Setting up caseware file and copying in forms rec'd.	Merritt	0.50	62.50

DATE	SERVICE	STAFF	HOURS	AMOUNT
03/12/2009	General Binder Matters	Merritt	1.00	125.00
03/16/2009	Planning and Administration Planning meeting with client and team at R'ship mgt offices.	McDougal	2.50	837.50
03/16/2009	Planning and Administration Meeting at client's office.	Merritt	4.50	562.50
03/16/2009	Review of Prior Auditor Workpa Arranging discussions with TJT.	McDougal	0.50	167.50
03/16/2009	Permanent Files Scanning and reviewing p-file documents	Merritt	1.50	187.50
03/16/2009	Detailed Testwork-Payroll Cycl Reviewing payroll reports to select sample.	Merritt	1.50	187.50
03/17/2009	Detailed Testwork-Payroll Cycl Picking sample for participant data testing.	Merritt	1.50	187.50
03/17/2009	Trial Balance/Auditvision Setup	Merritt	1.50	187.50
03/17/2009	Investments	Merritt	1.00	125.00
03/17/2009	Ret. Plan - Co. Contributions	Merritt	1.00	125.00
03/17/2009	Ret. Plan - Participant Contr.	Merritt	2.00	250.00
03/17/2009	Ret. Plan - Benefit Payments	Merritt	1.00	125.00
03/18/2009	Detailed Testwork-Payroll Cycl	Merritt	2.00	250.00
03/18/2009	Trial Balance/Auditvision Setup	Merritt	0.50	62.50
03/18/2009	Investments Working on loans.	Merritt	1.50	187.50
03/18/2009	Ret. Plan - Co. Contributions Reconciling er contribution to gl.	Merritt	0.50	62.50
03/18/2009	Ret. Plan - Participant Contr. Reconciling ee contrib to gl and reviewing timely remittance.	Merritt	1.50	187.50
03/18/2009	Ret. Plan - Benefit Payments Reconciling detail to 5500 to trust report.	Merritt	2.00	250.00
03/19/2009	Review of Internal Controls Reviewing SAS 70	Merritt	0.25	31.25
03/19/2009	Detailed Testwork-Payroll Cycl Agreeing DOB and DOH and recalculating investment income.	Merritt	4.50	562.50
03/19/2009	Investments	Merritt	0.50	62.50

DATE	SERVICE	STAFF	HOURS	AMOUNT
03/19/2009	Ret. Plan - Co. Contributions Working with client on participant contributions rec'd by Transamerica and not on their listing.	Merritt	1.00	125.00
03/19/2009	Ret. Plan - Benefit Payments Speaking with Transamerica about the reconciliation of benefit payments.	Merritt	1.50	187.50
03/20/2009	Planning and Administration Meeting with John Mark on status of audit.	Merritt	0.50	62.50
03/20/2009	Review of Prior Auditor Workpa Pred, successor discussions.	McDougal	0.25	83.75
03/20/2009	Review & Supervision-Partner Update with Jenny.	McDougal	0.50	167.50
03/23/2009	Review of Prior Auditor Workpa Discussion with Kristen Hoyle and drafts of predecessor successor letters.	McDougal	1.00	335.00
03/23/2009	General Binder Matters Linking in predecessor auditor requests.	Merritt	0.50	62.50
03/23/2009	Detailed Testwork-Payroll Cycl Participant data confirmations.	Merritt	2.50	312.50
03/24/2009	Planning and Administration	Melnyk	3.50	542.50
03/24/2009	Detailed Testwork-Payroll Cycl Confirmations	Merritt	2.00	250.00
03/24/2009	Investments	Melnyk	1.00	155.00
03/24/2009	Ret. Plan - Benefit Payments	Melnyk	1.50	232.50
03/24/2009	Review & Supervision-Manager	Melnyk	1.00	155.00
03/24/2009	Review & Supervision-Partner Follow up conversation and email with Kristen regarding employer agreements and approach regarding ER testing.	McDougal	2.00	670.00
03/27/2009	Review & Supervision-Partner Discussions with predecessor and addressing receipt of prior auditor papers. Drafting overall approach/plan memo changes.	McDougal	2.00	670.00
03/30/2009	General Binder Matters	Merritt	3.00	375.00
03/30/2009	Permanent Files Creating spreadsheet showing all employers participating in plan to get SPD.	Merritt	2.00	250.00
03/30/2009	Detailed Testwork-Payroll Cycl Reconciling allocation report to custodian report.	Merritt	1.00	125.00

DATE	SERVICE	STAFF	HOURS	AMOUNT
03/30/2009	Investments	Merritt	0.50	62.50
03/30/2009	Ret. Plan - Co. Contributions Footing contribution report.	Merritt	1.00	125.00
03/30/2009	Ret. Plan - Benefit Payments	Merritt	0.50	62.50
03/30/2009	Review & Supervision-Partner Testwork related items - distributions.	McDougal	0.25	<u>83.75</u>
			Total For Services	13,230.00 ←
03/23/2009	Postage	\$	8.40	
03/24/2009	Postage		33.60	
03/25/2009	Postage		8.40	
03/30/2009	Miscellaneous Charges Prior auditor workpapers.		<u>80.00</u>	
			Total For Expenses	130.40
			Less Retainer - Ck# 12529	<u>(7,500.00)</u>
			Current Amount Due	<u>\$ 5,860.40</u>

Posted
BL
4-11-09

PAYMENT DUE UPON RECEIPT

Please note invoice number on remittance and mail to:
Lattimore Black Morgan & Cain, PC
PO Box 1869
Brentwood, TN 37024-1869