

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

**TWELFTH 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 Twelfth Report and Fee Notice for fees and expenses for the period of September 1, 2009 to September 30, 2009.

ACTIVITY REPORT

During the months of September 2009 and October 2009, Receivership Management, Inc. (RMI) prepared an informal submission to the Internal Revenue Service, continued its work finalizing certain aspects of the 2007 Audit, and continued its efforts in the collection of missing funds.

As reported in the Eleventh Report, nine plans have failed ERISA compliance testing. Seven employers have indicated they will correct their plans. One employer has indicated it will not correct. One employer is no longer in business.

On November 3, 2009, the 2007 Audit Report was delivered to RMI by Lattimore, Black, Morgan, and Cain. Transamerica delivered a prepared Form 5500 on November 24, 2009; however certain errors were made. We are still waiting for Transamerica to provide a corrected Form 5500. As soon as it is received, the 2007 Form 5500 will be submitted through the U.S. Department of Labor's Office of the Chief Accountant.

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, on August 10, 2009 Travelers Insurance Company denied the

Plan's claim against the fidelity bond issued by them to cover losses to the Plan due to the intentional acts of The Castleton Group Inc. or the Plan's former trustee, Suzanne Clifton. The Successor Trustee has continued her discussions with Travelers in efforts to collect missing contributions/deferrals not forwarded by Castleton to Transamerica.

THE PROJECT GOING FORWARD

Since her appointment on October 2, 2008, the Successor 401(K) Trustee's efforts have focused on those items necessary to the completion of Plan compliance that were not addressed due to Castleton's bankruptcy (audit, compliance testing involving the wage and hour records of over 4,925 employees, and plan document amendments for 47 employers) and submission of a claim for loss under the fidelity bond issued by The Travelers to protect the Plan. A schedule of expenses incurred through September 30, 2009 is attached to this Report as **Exhibit 1**.

As reported in the Eleventh Report, to begin addressing the termination process and procedure on September 21, 2009, a conference call was held with a representative of the IRS Employee Plans Section, Cincinnati Office. As noted in the Eleventh Report, six (6) compliance issues were discussed with the IRS: 1) Unremitted Funds; 2) Nine Employers with ERISA Compliance failures; 3) Delinquent loan repayments (principal amount of outstanding loans: \$263,701.30); 4) Ineligible participant contributions; 5) Late filed Form 5500's for 2007 and 2008; and 6) Plan Document Amendments.

Based on that informal discussion with the IRS, a conference call was held with participating employers to discuss the procurement of IRS qualification letters, as outlined in the Court's Order of October 2, 2008. As a result, a conference call was held on October 7, 2009 with 38 employers on the call. All of the above issues were discussed as well as the impact of the collection efforts of the unremitted contributions, collection activities for loan repayments, and the two non-correcting employers. Taking the comments of these employers and considering the best interests of the plan and its participants, it has been determined to make a Voluntary Compliance Program filing (VCP). To that end, the Successor Fiduciary has secured counsel whose practice concentrates in the area of plan compliance failures and VCP filings. The purpose of the VCP filing is to seek a compliance directive regarding the Successor 401(K) Plan Trustee's proposal to address the issues listed above. Once that has been received from the IRS, the Successor 401(K) Trustee will report back to the Court and seek appropriate relief from the plan freeze to facilitate the recommended transactions from the IRS.

Additional employer conference calls have been held on November 13 and December 1. These calls have updated employers regarding the Successor 401(K) Trustee's actions in connection with claims against the former Plan Trustee Suzanne Clifton and gathered input on other collection actions. To that end, the Successor 401(K) Trustee has engaged Holmes Hardin of Raleigh, North Carolina as local counsel to represent the Plan in the Clifton bankruptcy proceedings. These calls have allowed the employers and their counsel to be advised as to the progress of the plan termination and to discuss the work that will be required concerning the Plan.

ACCOUNTINGS REGARDING THE 401(K) PLAN

As noted in the Order of October 2, 2008, before causing the Plan to pay compensation, fees or expenses, the Successor Trustee is to provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Court, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia, and to all of the Participating Employers in the Plan. The Successor Trustee submits her Fee Notice and Activity Report on a monthly basis. If, within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice or payment by the Plan of the compensation, fees or expenses described therein is filed with the Court, such compensation, fees or expenses shall be deemed reasonable expenses of the Plan and shall be paid by the Plan without further action or approval of the Court.

In an effort to reduce costs, copies of this Twelfth 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 2** 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 3** are expense summaries for the period of September 1, 2009 through September 30, 2009. Total expenses, as listed on Exhibit 3 include \$1,522.50 in Successor Trustee fees, \$2,196.63 in legal expenses and \$5,893.22 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.

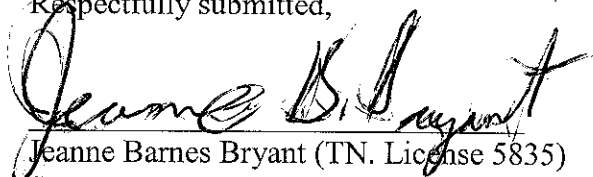
In the absence of any objection, reimbursement of \$1,522.50 in Successor Trustee fees, \$2,196.63 in legal expenses and \$5,893.22 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$1,522.50
2.	Wyatt Tarrant & Combs, LLP	\$2,196.63
3.	Receivership Management Inc.	\$5,893.22
	\$5,542.75/Contract labor	
	\$350.47/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 December 9, 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 Twelfth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 9 day of Dec, 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 Twelfth Report and Fee Notice has been or will be posted to the website of Receivship Management, Inc. (www.receivermgmt.com) and that notice of filing and posting has been mailed by U.S. Mail by the 9 day of Dec, 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

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

The Executive Staffing Group
Attn: Matt Savage
3700 Glenwood Avenue - Suite 130
Raleigh, NC 27612

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

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

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

Harnett Tractor Company, Inc
Attn: David Lewis
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

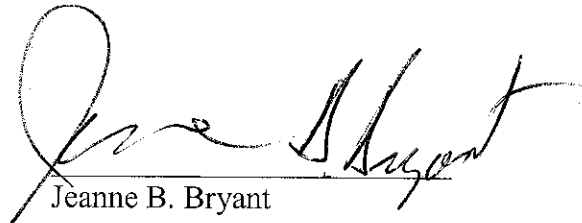
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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

CASTLETON 401 K PLAN
SCHEDULE OF EXPENSES INCURRED
07-01-08 / 09-30-09

INDEPENDENT FIDUCIARY FEES		\$ 22,650.00
CONTRACT LABOR:		
RECEIVERSHIP MANAGEMENT INC	112,738.25	
LATTIMORE BLACK MORGAN CAINE, CPA'S	27,169.63	
ADAMS MARTIN - RALEIGH NC	<u>5,026.30</u>	144,934.18
OTHER EXPENSES		
COPIES POSTAGE AND OVERNIGHT SHIPPING	2,817.28	
TELEPHONE (LONG DISTANCE)	2,567.40	
OFFICE SUPPLIES	54.60	
TRAVEL	1,954.95	
OTHER FEES	237.66	
MISC EXP	<u>17.20</u>	<u>7,649.09</u>
TOTAL EXPENSES EXCLUDING LEGAL EXPENSE		175,233.27
LEGAL EXPENSES		<u>53,172.81</u>
TOTAL EXPENSES		<u>\$ 228,406.08</u>

12/7/2009 9:48



Receivership Management, Inc.

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

Fee Schedule for Castleton Project:

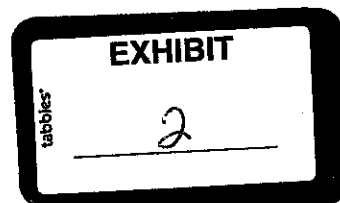
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

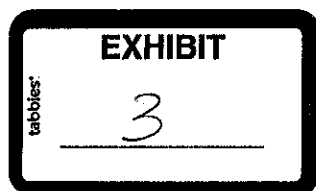
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 9/01/09 THROUGH 9/30/09

Jeanne Barnes Bryant

SEPT 2009 FEES	<u>1,522.50</u>
TOTAL FEES	<u><u>\$1,522.50</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

September 2009

Date	Service Description	Hours	Rate	Total
9/1/2009	REPORT ON FINAL AUDIT, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE NINE EMPLOYERS TESTING AND RESULTS OF LETTER	0.25	\$150.00	\$37.50
9/2/2009	QUESTION TO ROB MOORE ON MOTION, IRS ISSUE, CALL RE TRAVELERS MEETING, E-MAIL RE SAME	0.2	\$150.00	\$30.00
9/3/2009	QUESTION TO ROB MOORE RE IRS MEMO	0.1	\$150.00	\$15.00
9/4/2009	REVIEW DRAFT MEMO, DISCUSSION WITH ROB MOORE RE CHANGES, REPORT RE DEADLINE ON NINE EMPLOYERS, E-MAIL RE MCLAMB FILING BY TRUSTEE, MAKE CHANGES TO PLAN, E-MAIL TO DOL RE IRS MEMO, DISCUSSION WITH ROB MOORE RE TRUSTEE FILINGS	1	\$150.00	\$150.00
9/8/2009	QUESTION RE AUDIT MEETING, E-MAIL RE TRAVELERS CALL, REVIEW INFORMATION FOR CALL	0.4	\$150.00	\$60.00
9/9/2009	MEETING WITH GRAHAM MATHERNE RE CALL, CALL WITH TRAVELERS, REPORT FROM ROB MOORE RE CURE ISSUES, IRS MEMO, E-MAIL RE SAME FROM DOL, DISCUSSION RE REPORT TO COURT AND POSSIBLE CALL WITH PARTICIPANTS	1.7	\$150.00	\$255.00
9/10/2009	DISCUSSION WITH ROB MOORE RE APEX, RETESTING RE KLEIN, LACK OF RESPONSE RE KLEIN FROM TRANSAMERICA	0.3	\$150.00	\$45.00
9/11/2009	QUESTION TO BILLY SPAULDING, E-MAIL TO ROB MOORE, E-MAIL RE KLEIN, DISCUSSION WITH ROB MOORE RE SAME	0.3	\$150.00	\$45.00
9/14/2009	DISCUSSION WITH ROB MOORE RE REPORT AND CONFERENCE CALL	0.2	\$150.00	\$30.00

Monday, November 30, 2009

CASTLETON GROUP INC 401K PLAN

September 2009

Date	Name	Description	Hours	Rate	Total
9/15/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE DRAFT REPORT, QUESTION RE AUDIT, DISCUSSION RE CHANGES TO REPORT, QUESTION RE CONFERENCE CALL	0.3	\$150.00	\$45.00
9/16/2009	Jeanne Barnes Bryant	REVIEW FINAL CHANGES TO REPORT, E-MAIL TO DOL, CHRIS GRAEBE RE REPORT	0.4	\$150.00	\$60.00
9/17/2009	Jeanne Barnes Bryant	DISCUSSION RE AUDIT QUESTION, E-MAIL RE SAME, RESPONSE FROM DOL RE REPORT, E-MAIL TO CHRIS GRAEBE RE SAME	0.2	\$150.00	\$30.00
9/18/2009	Jeanne Barnes Bryant	QUESTION RE AUDIT REPORT	0.1	\$150.00	\$15.00
9/21/2009	Jeanne Barnes Bryant	REVIEW AUDIT REPORT, CALL TO AND FROM GRAHAM MATHERNE RE TRAVELERS RESPONSE, DISCUSSION WITH ROB MOORE RE CASTLETON RESPONSE	0.8	\$150.00	\$120.00
9/22/2009	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE RE COURT FILING, E-MAIL FROM ROB MOORE RE DRAFT AUDIT, DISCUSSION WITH BILLY SPAULDING RE SAME, CHANGE TO DRAFT MOTION, E-MAIL TO CHRIS GRAEBE RE SAME, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL	0.5	\$150.00	\$75.00
9/23/2009	Jeanne Barnes Bryant	CONFERENCE CALL WITH ROB MOORE AND BILLY SPAULDING RE IRS, E-MAIL RE CONFERENCE CALL, REVIEW LETTER AND AGENDA	1.5	\$150.00	\$225.00
9/24/2009	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE RE TRAVELERS RESPONSE, DISCUSSION RE SAME, E-MAIL FROM BILLY SPAULDING RE AUDIT QUESTIONS, QUESTION RE EXECUTIVE STAFFING, QUESTION RE TRUSTEE AND CONFERENCE CALL	0.5	\$150.00	\$75.00
9/25/2009	Jeanne Barnes Bryant	QUESTIONS RE CONFERENCE CALL, CALL TO GRAHAM MATHERNE RE RESPONSE TO TRAVELERS, QUESTION RE AUDIT QUESTIONS TO ROB MOORE	0.4	\$150.00	\$60.00
9/28/2009	Jeanne Barnes Bryant	CALL RE DEATH BENEFIT, QUESTIONS FROM EMPLOYERS, E-MAIL FROM BILLY SPAULDING RE AUDIT	0.4	\$150.00	\$60.00
9/29/2009	Jeanne Barnes Bryant	E-MAIL RE AUDIT, E-MAIL RE HUGH DAVIS QUESTIONS, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS AND QUESTIONS RE CONFERENCE CALL	0.3	\$150.00	\$45.00
9/30/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE AUDIT QUESTIONS, E-MAILS RE SAME, DISCUSSION WITH ROB MOORE RE IRS QUESTIONS, ISSUE WITH DOL	0.3	\$150.00	\$45.00

CASLETON GROUP INC 401K PLAN

September 2009

Total

\$1,522.50

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 9/01/09 THROUGH 9/30/09

Wyatt Tarrant & Combs

SEPT 2009 FEES	INV 791661	<u>2,196.63</u>
TOTAL FEES		<u><u>\$2,196.63</u></u>

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

F.E.I. # 61-0468003

RECEIVED
OCT 09 2009

OCTOBER 7, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 791661

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, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES \$2,175.00

OTHER CHARGES AND DISBURSEMENTS \$21.63

TOTAL THIS INVOICE \$2,196.63

PREVIOUSLY BILLED AND OUTSTANDING \$10,726.74

TOTAL AMOUNT DUE \$12,923.37

*Posted
10-9-09*

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 7, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 791661

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, 2009

09/02/09	VOICE MAIL FROM TRAVELERS' COUNSEL REGARDING TELEPHONE CONFERENCE MEETING AND TELEPHONE CONFERENCE WITH R. MOORE REGARDING SAME. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
09/04/09	REVIEW MATERIAL REGARDING REAL ESTATE SALE MOTION ON MCLAMB B.R. AND REGARDING OUTLINING OF ISSUES ON FIDELITY BOND CLAIM. J. GRAHAM MATHERNE .50 hours at 250.00 per hour.	125.00
09/08/09	REVIEW MATERIALS REGARDING TRAVELERS CLAIM; TELEPHONE CONFERENCE WITH R, MOORE REGARDING MCLAMB SENTENCING AND RELATED ISSUES. J. GRAHAM MATHERNE .30 hours at 250.00 per hour.	75.00
09/09/09	FURTHER PREPARE FOR TELEPHONE CONFERENCE WITH TRAVELERS REGARDING FIDELITY BOND CLAIM; CONFERENCE WITH BRYANT AND MOORE REGARDING SAME; TELEPHONE CONFERENCE WITH CLIENTS AND WITH TRAVELERS' REPRESENTATIVE AND PAST CONFERENCE CALL WITH BRYANT AND MOORE. J. GRAHAM MATHERNE 2.40 hours at 250.00 per hour.	600.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 791661

09/14/09 E-MAIL TO CLIENT GROUP REGARDING CONTACT FROM
J. PRICE AND RESPOND TO SAME REGARDING FURTHER
CONTACT WITH TRAVELERS.
J. GRAHAM MATHERNE .30 hours at 250.00 per hour. 75.00

09/21/09 TELEPHONE CONFERENCE WITH J. PRICE REGARDING
TRAVELER'S OFFER TO SETTLE CASE; TELEPHONE
CONFERENCE WITH BRYANT REGARDING SAME; REVIEW
TRAVELER'S CLAIM MATERIALS; TELEPHONE
CONFERENCE WITH BRYANT AND MOORE REGARDING
TRAVELER'S OFFER AND DISCUSSION OF
COUNTER-OFFER.
J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour. 250.00

09/22/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
REQUIREMENT OF COURT APPROVAL IF MATTER
SETTLES; TELEPHONE CONFERENCE WITH J. PRICE
REGARDING COUNTEROFFER.
J. GRAHAM MATHERNE .40 hours at 250.00 per hour. 100.00

09/24/09 TELEPHONE CONFERENCE WITH J. PRICE REGARDING
TRAVELERS' COUNTEROFFER AND TELEPHONE
CONFERENCE WITH BRYANT REGARDING SAME.
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

09/28/09 REVIEW MOTION TO DESTROY RECORDS BY SPARKMAN;
TELEPHONE CONFERENCE WITH R. MOORE REGARDING
SAME; REVIEW MOTIONS TO APPROVE AND ORDERS
APPROVING SETTLEMENTS WITH CLIFTON AND MCLAMB
AND SPARKMAN (JGM 1ST SAW ON THIS DATE);
FURTHER TELEPHONE CONFERENCE WITH R. MOORE
REGARDING REACTION TO MOTION TO DESTROY
DOCUMENTS AND TRAVELERS' SETTLEMENT STATUS.
J. GRAHAM MATHERNE 1.30 hours at 250.00 per hour. 325.00

09/29/09 TELEPHONE CONFERENCE WITH R. MOORE REGARDING
ISSUES TO DISCUSS WITH H. DAVIS; REVIEW OF
E-MAIL FROM R. MOORE REGARDING CONVERSATION
WITH DAVIS; LEGAL RESEARCH REGARDING SECTION
507(A)(5) CLAIM VS. PAYMENT OF SECURED
CREDITORS AS TO CLIFTON PROPERTY SALES; FURTHER
E-MAILS OF CLIENT GROUP REGARDING STATUS AND
INSTRUCTIONS AS TO TRAVELERS' NEGOTIATIONS.
J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour. 450.00

TOTAL SERVICES 8.70 \$2,175.00

OUTSIDE DELIVERY COSTS 21.63

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 791661

Oct 7, 2009
PAGE 4

OTHER CHARGES AND DISBURSEMENTS	\$21.63

TOTAL THIS INVOICE	\$2,196.63

PREVIOUSLY BILLED AND OUTSTANDING	\$10,726.74

TOTAL AMOUNT DUE	\$12,923.37
	=====

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

-----TIMEKEEPER-----	RATE	HOURS	FEEES
J MATHERNE PARTNER	250.00	8.70	2175.00



Picked up: Aug 26, 2009
Payor: Shipper

Cust. Ref.: 6718.1
Ref.#3

Ref.#2:

- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$ 3679.66
- Fuel Surcharge - FedEx has applied a fuel surcharge of 6.50% to this shipment.
- Distance Based Pricing, Zone 5

Automation INET
Tracking ID 797882341881
Service Type FedEx Priority Overnight
Package Type FedEx Pak
Zone 05
Packages 1
Rated Weight 2.0 lbs, 0.9 kgs
Delivered Aug 27, 2009 10:26
Svc Area A1
Signed by M.LYONS
FedEx Use 00000000/0001552/

Sender
J. Graham Matherne
Wyatt, Tarrant & Combs
2525 West End Ave
NASHVILLE TN 37203 US

Recipient
Jason Glschow
Bond & Financial Products Clai
1 TOWER SQ
HARTFORD CT 06183 US

Transportation Charge
Earned Discount
Fuel Surcharge
Total Charge

39.05

-18.74

1.32

USD

\$21.63

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 9/01/09 THROUGH 9/30/09

Receivership Management, Inc.

SEPT 2009 FEES	5,542.75	
RMI EXPENSES	<u>350.47</u>	<u>5,893.22</u>
		<u><u>\$5,893.22</u></u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		September 2009	
9/1/2009	Billy B. Spaulding	DISCUSSION OF RESPONSE TO PLAN TESTING RESULTS.	0.25 \$110.00 \$27.50
9/1/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: UPDATE ON PLAN TESTING RESPONSES, IRS MEMO, PLAN AMENDMENTS .25; CALL WITH JOHN MARK MCDUGLE AT LBMC RE: APPOINTMENT TO REVIEW TESTING RESULTS AND CORRECTIVE ACTIONS .3; DOCKET CHECK .2	0.75 \$130.00 \$97.50
9/1/2009	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT, ROB MOORE AND BILLY SPAULDING RE: RESPONSES TO PLAN TESTING	0.25 \$45.00 \$11.25
9/2/2009	Robert E. Moore, Jr.	EMPLOYER CALLS ON CASTLETON TESTING QUESTIONS .4	0.4 \$130.00 \$52.00
9/3/2009	Robert E. Moore, Jr.	CALLS WITH R.MAPES RE: PLAN TESTING CORRECTIONS .5; CALL WITH M. HENSLEY RE: PLAN TESTING RESPONSES .3; CALL WITH J.MCDUGAL RE: AUDIT REVIEW OF PLAN TESTING .25; CALL FROM KENDRA AT LBMC RE: PLAN TESTING REVIEW .10; DISCUSSION WITH J.BRYANT RE: IRS MATTERS, PLAN TESTING RESPONSES .4; DRAFT IRS MEMORANDUM 3.8	5.35 \$130.00 \$695.50
9/4/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: IRS MEMO .2; CONTACT A. FRIEDMAN RE: NO RESPONSE ON PLAN TESTING .10; CALL WITH R.PADGETTE RE: NO RESPONSE, FOLLOW UP CALLS WITH R.PADGETTE, REVIEW TESTS AND POTENTIAL INCORRECT TESTING BASIS, EMAIL TO R.MAPES RE: SAME .8; REVISE IRS MEMO 1.0; MEETING WITH J.BRYANT RE: TRAVELERS POTENTIAL COST ASSIGNMENT ISSUES .5	2.6 \$130.00 \$338.00
9/4/2009	Sarah D. Forton	E-MAIL RE: PLAN TESTING, RESEND PLAN TESTING TO VERTICAL SOLUTIONS	0.5 \$45.00 \$22.50

CASTLETON GROUP INC 401K PLAN

September 2009

Date	Name	Description	Hours	Rate	Total
9/8/2009	Robert E. Moore, Jr.	MEETING WITH KENDRA FROM LBMC RE: REVIEW OF TESTING RESULTS, DISCUSSION OF COMPLIANCE CORRECTIVE ACTIONS, RESPOND TO QUESTIONS RELATING TO AUDIT 1.2; REVIEW 5330 FORM AND EMAIL QUESTIONS TO R.MAPES, R.SILVA, AND B.MCKEON .2; REVIEW ADDITIONAL INFORMATION RE: IRS AND COMMUNICATE SAME TO J.BRYANT AND G.MATHERNE .4; CALL WITH R.MAPES, R.SILVA, AND C.LOGAN RE: COMPLIANCE FAILURES OF 1800PACKKRAT, KLEIN DECISIONS LLC, APEX VET AND RELATED COMPLIANCE PROBLEMS FOR AUDIT .5	2.3	\$130.00	\$299.00
9/8/2009	Sarah D. Forton	COPIES OF PLAN TEST DOCUMENTS TO LBMC RE: CASTLETON AUDIT	1.5	\$45.00	\$67.50
9/9/2009	Robert E. Moore, Jr.	MEETING WITH G.MATHERNE, J.BRYANT RE: TRAVELERS .5; CONFERENCE CALL WITH TRAVELERS REPRESENTATIVES RE: FIDELITY CLAIM 1.0; UPDATE J.BRYANT ON COMPLIANCE ISSUES .2	1.7	\$130.00	\$221.00
9/10/2009	Robert E. Moore, Jr.	RESPOND TO QUESTIONS FROM J BRYANT RE: KLEIN DECISIONS INFORMATION DUE FROM TRANSAMERICA .10; RECEIVE REVISED PLAN TESTING FOR KLEIN DECISIONS LLC FROM R.MAPES AT TRANSAMERICA, REVIEW SAME, FORWARD TO ROBERT PADGETTE AT KLEIN FOR REVIEW AND RESPONSE 1.0; REVIEW AND RESPOND TO EMAIL FROM KARIN PRICE AT APEX VET .10	1.2	\$130.00	\$156.00
9/12/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAILS FROM R.PADGETTE AT KLEIN DECISIONS LLC RE: PLAN TESTING FAILURES .4	0.4	\$130.00	\$52.00
9/14/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: TRAVELERS, CALL FROM G.MATHERNE RE:SAME .10; RESEARCH AND DRAFT TENTH REPORT 3.0	3.1	\$130.00	\$403.00
9/15/2009	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
9/16/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO REQUESTED REVISIONS TO TENTH REPORT 3.75;	3.75	\$130.00	\$487.50
9/16/2009	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.25	\$45.00	\$11.25
9/17/2009	Billy B. Spaulding	DISCUSSION ON 2007 PLAN TESTING RESULTS PRESENTATION IN AUDIT REPORT.	0.4	\$110.00	\$44.00
9/17/2009	Robert E. Moore, Jr.	EMAILS TO LBMC RE: DRAFT AUDIT REPORT .10	0.1	\$130.00	\$13.00

CASTLETON GROUP INC 401K PLAN

September 2009

Date	Name	Description	Hours	Rate	Total
9/21/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: TRAVELERS CLAIM .25; CALL WITH G.MATHERNE RE: TRAVELERS CLAIM .4; EMAIL FROM J.MERRITT AT LBMC WITH DRAFT AUDIT REPORT .10; REVIEW OF SAME AND EMAIL .4	1.05	\$130.00	\$136.50
9/22/2009	Billy B. Spaulding	READING AND ANALYSIS OF DRAFT OF AUDITORS REPORT ON 2007 FINANCIALS. PREPARE AND DISTRIBUTE DOCUMENTATION OF QUESTIONS AND COMMENTS REGARDING DRAFT.	4	\$110.00	\$440.00
9/22/2009	Robert E. Moore, Jr.	REVISE AND UPDATE TENTH REPORT; PREPARE FILING .5; CASTLETON AUDIT QUESTIONS FROM B.SPAULDING .10	0.6	\$130.00	\$78.00
9/22/2009	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
9/23/2009	Billy B. Spaulding	CONTINUE ANALYSIS AND DOCUMENTATION OF QUESTIONS RELATING TO DRAFT OF 2007 FINANCIALS. PREPARE SUPPLEMENTAL SCHEDULE DOCUMENTING QUESTION RELATING TO UNIDENTIFIED BALANCES IN PLAN TESTING NOTE. ATTEND CONFERENCE CALL WITH CONTACT WITH IRS RELATING TO VARIOUS ISSUES TO RESOLVE TO MAINTAIN TAX QUALIFIED STATUS OF PLAN. DISCUSSION ON IRS RESPONSE.	3	\$110.00	\$330.00
9/23/2009	Robert E. Moore, Jr.	SET UP CONFERENCE CALL, CALL COST ESTIMATE, PREPARE AGENDA 1.5; CONFERENCE CALL WITH J.BRYANT, B.SPAULDING, AND IRS AGENT 1.0	2.5	\$130.00	\$325.00
9/23/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
9/24/2009	Billy B. Spaulding	COMPLETE DOCUMENTATION RELATED TO 2007 FINANCIALS AND DISTRIBUTE FOR FURTHER COMMENTS.	2.5	\$110.00	\$275.00
9/24/2009	Sarah D. Forton	LETTERS TO EMPLOYERS RE: CONFERENCE CALL	2	\$45.00	\$90.00
9/25/2009	Robert E. Moore, Jr.	REVIEW ITEMS FROM B.SPAULDING RE: DRAFT AUDIT, MEETING WITH J.BRYANT RE: CONFERENCE CALL MATTERS, TRAVELERS MATTERS; RESPOND TO JENNY MERRIT EMAIL RE: AUDIT DRAFT COMMENTS	0.7	\$130.00	\$91.00
9/28/2009	Billy B. Spaulding	DISCUSSION ON DRAFT OF 2007 FINANCIALS AND RELATED QUESTIONS.	0.4	\$110.00	\$44.00

CASTLETON GROUP INC 401K PLAN

September 2009

Date	Name	Description	Hours	Rate	Total
9/28/2009	Robert E. Moore, Jr.	MEETING WITH B.SPAULDING RE: REVIEW AND QUESTIONS OF NOTES TO THE AUDIT REPORT 1.0; REVIEW MOTION FROM SPARKMAN RE: DESTRUCTION OF RECORDS AND UPDATE ON SAME FROM J.BRYANT .10; REVIEW FAXED QUESTIONS FROM MCLAMB LP AND HENSLEY FENTRESS .10; IRS FOLLOW UP MEMORANDUM 1.0; CONFERENCE WITH G.MATHERNE RE: DOCUMENTS MOTION AND TRAVELERS .3	2.5	\$130.00	\$325.00
9/28/2009	Sarah D. Forton	E-MAIL TO GRAHAM MATHERNE RE: DESTRUCTION MOTION	0.25	\$45.00	\$11.25
9/29/2009	Robert E. Moore, Jr.	UPDATE ON TRAVELERS FROM G.MATHERNE .25; CALL WITH H.DAVIS RE: TRAVELERS, IRS, DOCUMENT DESTRUCTION MOTION, COMPLIANCE ISSUES PRESENTED BY PACK RAT AND KLEIN 1.0	1	\$130.00	\$130.00
9/30/2009	Robert E. Moore, Jr.	WORK ON IRS MEMO 1.0; UPDATE ON TRAVELERS ISSUES WITH J.BRYANT AND G.MATHERNE .10; EMAILS TO J.MERRIT RE: CONFERENCE CALL ON OCT 1 RE: AUDIT REPORT .10	1.2	\$130.00	\$156.00

Total **\$5,542.75**

EXP INCURRED - CASTLETON 401K

9/1/09 Through 9/30/09

Category Description	9/1/09- 9/30/09	OVERALL TOTAL
5300 EXPENSES		
6205-COPIES	-56.00	-56.00
6210-POSTAGE	-44.67	-44.67
6215-COURIER & OVERNIGHT	-25.00	-25.00
6222-TELEPHONE LONG DISTANCE	-224.80	-224.80
TOTAL 5300 EXPENSES	-350.47	-350.47
OVERALL TOTAL	-350.47	-350.47