

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

**EIGHTEENTH 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 Eighteenth Report and Fee Notice for fees and expenses for the period of April 1, 2010 to April 30, 2010.

ACTIVITY REPORT

During the month of April 2010 Receivership Management, Inc. (RMI), began work finalizing the Form 5500 for 2008 and continued to work on plan amendments as required by the IRS. Conversations and correspondence with AIG regarding claims against fiduciary bonds also continued in an effort to collect missing funds.

EGTRRA amendments for four (4) orphaned or abandoned employers in the Plan, along with amendments for active employers, were finalized prior to the April 30, 2010 deadline. This effort was aided by active employers' cooperation in getting and returning the needed documents, as well as assistance from Transamerica.

Issues concerning congruence between the ending plan balance for 2007 and the beginning balance of 2008, along with accounting for beginning of the year transactions in 2008 were addressed between the Successor 401(K) Trustee and representatives of Transamerica. Included in these issues were also accountings for the missing contributions, loan repayments, and deferrals not forwarded by the Castleton Group Inc. or the Plan's former trustee, Suzanne Clifton.

In connection with activities surrounding the collection of the missing funds, correspondence from AIG has indicated they believe they are not liable for the losses of the missing funds. The Successor 401(K) Trustee has and is seeking additional discussions with AIG concerning its position. The Successor Trustee has also been engaged with issues surrounding the action filed by U.S. Department of Labor against the Plan and its former trustees Suzanne Clifton and Jay McLamb [*Solis v. Clifton et al.*, U.S. Dist. Ct. Eastern Dist. N.C. No. 5:10-cv-00004 FL].

Since the filing of the Voluntary Compliance Program application on March 10, 2010 with the Internal Revenue Service, no response as been received as of June 1, 2010.

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 Eighteenth 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 April 1, 2010 to April 30, 2010. Total expenses, as listed on Exhibit 2 include \$840.00 in Successor Trustee fees, \$2,950.86 in legal expenses and \$2,001.23 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.

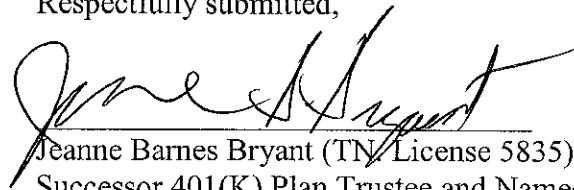
In the absence of any objection, reimbursement of \$840.00 in Successor Trustee fees, \$2,950.86 in legal expenses and \$2,001.23 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|-------------------------------------|------------|
| 1. | Jeanne Barnes Bryant | \$840.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$2,355.40 |
| 3. | Williams Mullen Clark & Dobbins, PC | \$595.46 |
| 4. | Receivership Management Inc. | \$2,001.23 |
| | \$1,647.25/Contract labor | |
| | \$353.98/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.

Respectfully submitted,

Dated June 9, 2010



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 Eighteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 8 day of June, 2010 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 Eighteenth 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 8 day of June, 2010 to the parties noted below

1-800-Pack-Rat, LLC
Attn: Don Platt
6400 Goldsboro Rd Ste 300
Bethesda, MD 20817

Albemarle Propane
Attn: Alec Natt
PO Box 1831
Statesville, NC 28687-1831

Alternate Access, Inc.
Attn: Adrienne Lumpkin
5623 Duraleigh Rd, Suite 111
Raleigh, NC 27612

Apex Veterinary Hospital Equine, P.A.
Attn: Karin Prince & Dr. Richard Cochrane
1600 E. Williams Street
Apex, NC 27539

Ascom Wireless Solutions
Attn: Nancy Duffy
598 Airport Blvd, Suite 300
Morrisville, NC 27560

Bes-Pak, Inc.
Attn: Steve Whitt
2306 Cedar Run Place
Wilson, NC 27896

Carolina Safety Sports International, LLC
Attn: Tammy Joyce
124 Sunrise Center Drive
Thomasville, NC 27360

Cenplex Building Services, Inc
Attn: Dwight. Riley & Chelle Ritchey
2400 Reliance Avenue
Apex, NC 27539

DB Management Company
Attn: Joseph & Diane Bastian
5850 Fayetteville Road, #205
Durham, NC 27713

Dogwood Veterinary Hospital & Pet Resort
Attn: Dr. Linda Sands
51 Vickers Rd
Chapel Hill, NC 27517

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

The Executive Staffing Group
Attn: Matt Savage
324 South Academy St
Cary, NC 27511

E & E Farm Equipment
Attn: Cheryl Ellington
70 John Deere Road
Henderson, NC 27537

Family Medical Supply, Inc.
Attn: Joey Tart
1120 W. Broad Street
Dunn, NC 28334

Fortner Insurance Agency, Inc
Attn: William Shurley
311 Oak Avenue, P.O. Box 39
Spruce Pine, NC 28777

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

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

Harnett Tractor Company, Inc
Attn: David Lewis
PO Box 1152
Dunn, NC 28334

Cabinets by Horizon, LLC
PO Box 466
Garner, NC 27529

Indoor Storm, LLC
2300 Westinghouse Blvd., Ste. 110
Raleigh, NC 27604

Jamakin Cakes dba Edible Art
Attn: Michelle Holcomb & Bobby Reynolds
3801 Hillsborough Street, Suite 405
Raleigh, NC 27607

Klein Decisions, LLC
Attn: Robert Padgette & Sally Atwater
PO Box 13628, 68 TW Alexander Dr
RTP, NC 27709-3628

L&J Hardwood
Attn: Joe Amundson
3554 State Route 125
Bethal, OH 45106

Materials Innovation Technologies, LLC
Attn: Jim Stike & Bill Austin
320 Rutledge Road
Fletcher, NC 28732

MBA Software Technologies, Inc.
Attn: Pete Meyer
48 McKinney Road
Etowah, NC 27607

McLamb's LP Gas & Supply Co., Inc
3469 NC 242 South
Benson, NC 27504

Media Research Planning & Placement, Inc.
Attn: Sheila Ogle
201 West Chatham St. Ste 202
Cary, NC 27511

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

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
7406-H 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

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

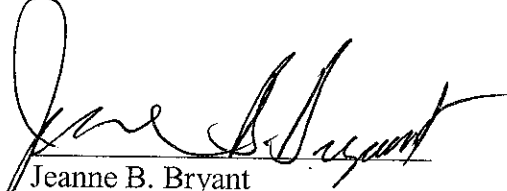
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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

Wake Forest Urgent Care
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
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:

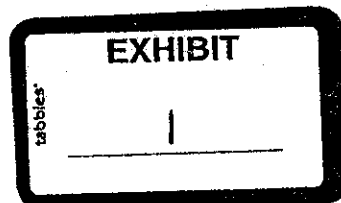
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

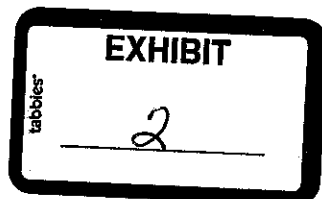


SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/10 THROUGH 4/30/10

Jeanne Barnes Bryant

APRIL 2010 FEES 840.00

TOTAL FEES **\$840.00**



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN **April 2010**

Date	Service Description	Hours	Rate	Total
4/1/2010	CONFERENCE CALL WITH GRAHAM MATHERNE RE ANSWER	0.3	\$150.00	\$45.00
4/5/2010	E-MAIL FROM ROB MOORE RE DRAFT MOTION, REVIEW SAME, DISCUSSION RE SAME	0.5	\$150.00	\$75.00
4/6/2010	DISCUSSION WITH SARAH FORTON RE DRAFT, DISCUSSION WITH ROB MOORE RE SAME	0.4	\$150.00	\$60.00
4/7/2010	E-MAIL TO CHRIS GRABBE, DOL RE DRAFT MOTION, E-MAIL FROM ROB MOORE RE CHANGES, E-MAILS TO AND FROM ROB MOORE RE TRANSAMERICA, E-MAIL FROM PHILLIP BUTTS	0.5	\$150.00	\$75.00
4/8/2010	DISCUSSION WITH ROB MOORE RE TRANSAMERICA	0.3	\$150.00	\$45.00
4/9/2010	E-MAIL FROM GRAHAM MATHERNE RE CROSS-CLAIMS, REVIEW SAME, CALLS RE TRANSAMERICA FROM PARTICIPANTS, E-MAIL TO ROB MOORE RE SAME	0.5	\$150.00	\$75.00
4/12/2010	REVIEW AND SIGN REPORT RE CASTLETON	0.2	\$150.00	\$30.00
4/13/2010	E-MAIL RE REPORT, QUESTION RE TRANSAMERICA FEES	0.2	\$150.00	\$30.00
4/16/2010	E-MAIL TO PHILLIP BUTTS RE QUESTIONS	0.1	\$150.00	\$15.00
4/19/2010	E-MAILS FROM ROB MAPES RE DOCUMENTS	0.2	\$150.00	\$30.00
4/20/2010	DISCUSSION WITH ROB MOORE RE TRANSAMERICA, E-MAIL RE SAME	0.2	\$150.00	\$30.00
4/21/2010	E-MAIL FROM ROB MOORE RE RESPONSE FROM TRANSAMERICA	0.1	\$150.00	\$15.00
4/22/2010	REVIEW REPORT FOR DOL, CALLS FROM MEMBERS	0.3	\$150.00	\$45.00

CASTLETON GROUP INC 401K PLAN**April 2010**

4/23/2010	Jeanne Barnes Bryant	DISCUSSION WITH STAFF RE 5500 REQUESTS TO TRANSAMERICA, DISCUSSION RE NEXT REPORT	0.2	\$150.00	\$30.00	
4/26/2010	Jeanne Barnes Bryant	REVIEW REPORT, CHANGES RE SAME, INFORMATION FOR DOL	0.4	\$150.00	\$60.00	
4/27/2010	Jeanne Barnes Bryant	CALLS FROM MEMBERS	0.4	\$150.00	\$60.00	
4/28/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE CHANGES TO REPORT, DISCUSSION RE STATUS UPDATE FOR MEMBERS	0.3	\$150.00	\$45.00	
4/29/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE TRANSAMERICA	0.1	\$150.00	\$15.00	
4/30/2010	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE 2008 5500, REVIEW SAME, DISCUSSION WITH ROB MOORE RE UPDATE FOR MEMBERS	0.4	\$150.00	\$60.00	

Total**\$840.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/10 THROUGH 4/30/10

Wyatt Tarrant & Combs

APRIL 2010 FEES	INV 812212	<u>2,355.40</u>	2,355.40
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Williams Mullen

MARCH 2010 FEES	INV 677403	<u>595.46</u>	595.46
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TOTAL FEES			<u><u>\$2,950.86</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

MAY 11, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 812212

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 APRIL 30, 2010

RECEIVED
MAY 14 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$2,350.00
OTHER CHARGES AND DISBURSEMENTS	\$5.40
TOTAL THIS INVOICE	\$2,355.40
PREVIOUSLY BILLED AND OUTSTANDING	\$20,275.89
TOTAL AMOUNT DUE	\$22,631.29

=====

Posted
BJ
5-14-10

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

MAY 11, 2010
006716.000001
J. GRAHAM MATHERNE

INVOICE # 812212

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 APRIL 30, 2010

04/01/10	TELEPHONE CONFERENCE WITH BRYANT AND MOORE REGARDING ANSWER TO DOL COMPLAINT AND POTENTIAL CROSS-CLAIM AS TO CLIFTON AND AS TO CASTLETON GROUP; LENGTHY TELEPHONE CONFERENCE WITH H. HARDEN REGARDING STATUS OF CLAIMS AS TO INSURANCE CARRIERS. J. GRAHAM MATHERNE	1.10 hours at 250.00 per hour.	275.00
04/05/10	REVIEW E-MAILS FROM A. DONALDSON AND BRYANT AND REVIEW OF PROPOSED COURT REPORT/CASE MANAGEMENT; LEGAL RESEARCH AS TO RULE 13 ISSUE ON CROSS-CLAIM. J. GRAHAM MATHERNE	1.50 hours at 250.00 per hour.	375.00
04/06/10	REVIEW FURTHER E-MAILS AND TELEPHONE CONFERENCE WITH BRYANT REGARDING STATUS REPORT IN DOL/CLIFTON MATTER; REVIEW OF STATUS REPORT FILED WITH COURT. J. GRAHAM MATHERNE	.40 hours at 250.00 per hour.	100.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 812212

May 11, 2010
PAGE 3

04/07/10 REVIEW AIG POSITION LETTER; E-MAIL CLIENT GROUP
REGARDING SAME AND E-MAIL AIG COUNSEL REGARDING
REQUEST FOR CORRESPONDENCE REFERENCED IN
POSITION LETTER; REVIEW FIDUCIARY LIABILITY
FILE AND POLICY.
J. GRAHAM MATHERNE 1.70 hours at 250.00 per hour. 425.00

04/08/10 E-MAILS OF AIG COUNSEL REGARDING FIDUCIARY
LIABILITY COVERAGE; REVIEW OF REQUESTED
CORRESPONDENCE; REVIEW RULE 13 CROSS-CLAIM LAW
REGARDING COMPULSORY OR PERMISSIVE AND RELATED
ISSUES; E-MAILS OF CLIENT GROUP REGARDING AIG
CONTACT; E-MAILS OF HOLMES HARDEN REGARDING DOL
SUIT AND CLAIMS AS TO INSURANCE COVERAGE.
J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour. 275.00

04/09/10 FURTHER REVIEW OF MATERIALS REGARDING
CROSS-CLAIM RESEARCH AND FINISH DRAFTING MEMO
TO BRYANT AND MOORE; REVISE AND FINALIZE MEMO;
ORGANIZE FILE REGARDING SAME.
J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour. 275.00

04/12/10 REVIEW MATERIALS REGARDING FIDUCIARY LIABILITY
COVERAGES AND OUTLINE RESPONSE TO CARRIER'S
4/7/10 LETTER.
J. GRAHAM MATHERNE 1.50 hours at 250.00 per hour. 375.00

04/13/10 TELEPHONE CONFERENCE WITH BRYANT REGARDING
FIDUCIARY LIABILITY POLICY AND RESPONSE TO
PENDING LETTER FROM CARRIER AND ANSWER TO DOL
COMPLAINT.
J. GRAHAM MATHERNE .10 hours at 250.00 per hour. 25.00

04/30/10 TELEPHONE CONFERENCE WITH A. DONALDSON AND R.
LEWIS AND FURTHER TELEPHONE CONFERENCE WITH
SAME AND H. HARDEN REGARDING BANKRUPTCY ISSUES
AND CLIFTON B.R.; REVIEW MATERIALS REGARDING
SAME.
J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

TOTAL SERVICES

9.40 \$2,350.00

PHOTOCOPIES

5.40

OTHER CHARGES AND DISBURSEMENTS

\$5.40

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 812212

May 11, 2010
PAGE 4

TOTAL THIS INVOICE	\$2,355.40

PREVIOUSLY BILLED AND OUTSTANDING	\$20,275.89

TOTAL AMOUNT DUE	\$22,631.29
	=====

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

-----TIMEKEEPER-----	RATE	HOURS	FEEES
J MATHERNE PARTNER	250.00	9.40	2350.00



WILLIAMS MULLEN

A Professional Corporation

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

RECEIVED
APR 29 2010

Castleton Group And Affiliates 401(k)
c/o Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

APRIL 27, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 677403

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

BILLING SUMMARY THROUGH March 31, 2010

Fees For Professional Services	\$592.50
Expenses and Advances	\$2.96
CURRENT BILLING	<u>\$595.46</u>
Previous Balance Due	\$15,258.92
TOTAL BALANCE DUE	<u>\$15,854.38</u>

posted
5-12-10

To ensure proper credit, please return remittance page or refer to invoice number when payment is made.
Invoices are payable upon receipt. Please make checks payable to: **Williams Mullen.**

*If you have questions regarding this invoice, please contact
Client Account Services at 888.783.8181 x 1502.*

PLEASE REMIT TO OUR DEPOSIT ACCOUNT OR PAYMENT MAY BE MADE BY WIRE

WILLIAMS MULLEN
P. O. BOX 91719
RICHMOND, VA 23291-1719

SUNTRUST BANK
ABA #: 061000104
ACCOUNT #: 201145499

Williams Mullen Clark & Dobbins, P.C. TIN 54-1246519



WILLIAMS MULLEN

A Professional Corporation

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

Castleton Group And Affiliates 401(k)
c/o Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

APRIL 27, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 677403

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

BILLING SUMMARY THROUGH March 31, 2010

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WILLIAMS MULLEN

A Professional Corporation

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

CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

APRIL 27, 2010
Invoice No: 677403

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
03/02/10	HPH	Review January report of debtor, orders and notice of continued hearing.	0.20	\$79.00
03/12/10	HPH	Review 15th report of trustee.	0.30	\$118.50
03/16/10	HPH	Attention to correspondence from AIG and Mr. Matherne.	0.20	\$79.00
03/24/10	HPH	Telephone call from G. Matherne regarding contact information for G. Crampton and AIG policy strategy, DOL discussions, review file regarding consent order on 401k claim; review Matherne email to AIG and letter to Crampton.	0.60	\$237.00
03/29/10	HPH	Review Transamerica Retirement Services invoice and transmit to Ms. Bryant.	0.20	\$79.00
TOTAL FOR SERVICES				\$592.50



WILLIAMS MULLEN

A Professional Corporation

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

CASTLETON GROUP AND AFFILIATES 401(K)
Client: 057240
Matter: 0001

APRIL 27, 2010
Invoice No: 677403

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	1.50	\$592.50

DISBURSEMENTS

Pacer			\$2.96
TOTAL DISBURSEMENTS			\$2.96
TOTAL THIS STATEMENT			\$595.46

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/10 THROUGH 4/30/10

Receivership Management, Inc.

APRIL 2010 FEES	1,647.25	
APRIL RMI EXPENSES	<u>353.98</u>	<u>2,001.23</u>
		<u>\$2,001.23</u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

April 2010

Date	Client/Service	Description	Hours	Rate	Total
4/5/2010	Robert E. Moore, Jr.	DRAFT SIXTEENTH REPORT 2.0; EMAIL TO AND FROM A. DONALDSON RE: SCHEDULING REPORT .2	0.4	\$130.00	\$52.00
4/5/2010	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
4/6/2010	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: EMAIL FROM A.DONALDSON RE: SCHEDULING REPORT .2	0.2	\$130.00	\$26.00
4/7/2010	Robert E. Moore, Jr.	REVIEW REVISIONS FROM J.BRYANT AND B.SPAULDING, MAKE FINAL CORRECTIONS TO SIXTEENTH REPORT .5; CALL TO R.SILVA RE: NO RESPONSE TO 3-31 EMAIL, FOLLOW UP EMAIL SENT .2; CALL TO C.LOGAN RE: NO RESPONSE TO 3-11, 3-22 EMAILS, FOLLOW UP EMAIL SENT .25; REVIEW EMAILS FROM C.LOGAN AND R.SILVA, FORWARD SAME TO B.SPAULDING FOR MEETING AND REVIEW .2; REVIEW AIG RESPONSE LETTER FORWARDED FROM G.MATHERNE .3	1.45	\$130.00	\$188.50
4/8/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: LITIGATION; REVIEW LETTERS ISSUED BY AIG .25; MEETING WITH B.SPAULDING RE: EMAILS FROM C.LOGAN AND R.SILVA RE: INVOICE AND 2008 FORM 5500 .25	0.5	\$130.00	\$65.00
4/9/2010	Robert E. Moore, Jr.	RETURN PARTICIPANT CALLS .10; DISCUSSION WITH B.SPAULDING RE: 2008 5500 .25; CALL WITH C.LOGAN AT TRANSAMERICA .2; REVIEW MEMORANDUM RE: DOL LITIGATION FROM G.MATHERNE .2	0.75	\$130.00	\$97.50
4/12/2010	Robert E. Moore, Jr.	PREPARE SIXTEENTH REPORT NOTICES .5; REVIEW EMAIL FROM J.BRYANT RE: TRANSAMERICA REDUCTION IN INVESTMENT FEES AND CERTAIN FUND NAME CHANGES .10	0.6	\$130.00	\$78.00
4/12/2010	Sarah D. Forton	WORK ON MOTION FILING, CALL FROM PARTICIPANTS RE: STATUS AND ADDRESS CHANGE	1.5	\$45.00	\$67.50
4/13/2010	Robert E. Moore, Jr.	UPDATE B.SPAULDING RE: 2008 SCHEDULE H TO 5500 .10	0.1	\$130.00	\$13.00

Wednesday, June 02, 2010

CASTLETON GROUP INC 401K PLAN

April 2010

Date	Name	Description	Hours	Rate	Total
4/15/2010	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.25	\$45.00	\$11.25
4/16/2010	Sarah D. Forton	UPDATE PARTICIPANT ADDRESSES RE: RETURNS, RE-MAIL QUARTERLY STATEMENTS	0.5	\$45.00	\$22.50
4/20/2010	Billy B. Spaulding	DISCUSSION ON STATUS OF 2008 FROM 5500 FILING.	0.4	\$110.00	\$44.00
4/20/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM R.MAPES RE: EGTRAA AAA AGREEMENTS ON ABANDONED EMPLOYERS; UPDATE J.BRYANT RE: SAME .3	0.3	\$130.00	\$39.00
4/20/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
4/21/2010	Robert E. Moore, Jr.	DOCKET CHECK, REVIEW CASTLETON TRUSTEE INTERIM FILING .3; UPDATE J.BRYANT ON TRUSTEE FILING .10; PREPARE DOL STATUS REPORT .3	0.7	\$130.00	\$91.00
4/21/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
4/23/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT, S.FORTON, AND B.SPAULDING RE: STATUS OF 2008 AND 2009 5500, EGTRAA INFORMATION, REPORT TO COMBINE FEBRUARY AND MARCH ACTIVITY .2; REVIEW FAXED CORRESPONDENCE FROM HARNETT TRACTOR RE: IRS LETTER INQUIRY .10; DRAFT SEVENTEENTH REPORT 1.25	1.55	\$130.00	\$201.50
4/23/2010	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT, ROB MOORE AND BILLY SPAULDING RE: STATUS	0.2	\$45.00	\$9.00
4/26/2010	Sarah D. Forton	WORK ON MOTION FILING, RE-MAIL PARTICIPANT STATEMENTS RE: RETURN MAIL, UPDATE ADDRESSES RE: TA WEBSITE	1.5	\$45.00	\$67.50
4/27/2010	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
4/28/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: UPDATE TO EMPLOYERS .25	0.25	\$130.00	\$32.50
4/29/2010	Robert E. Moore, Jr.	REVIEW DOCKET .10; FOLLOW UP EMAIL TO C.LOGAN RE: 2008 SCHEDULE H .2	0.3	\$130.00	\$39.00
4/30/2010	Robert E. Moore, Jr.	REVIEW TRANSAMERICA SCHEDULE H, DRAFT EMPLOYER NARRATIVE REPORT, REVIEW TRANSAMERICA FEE DISCLOSURES, ASSEMBLE COMPLETED EGTRAA DOCUMENTS	3	\$130.00	\$390.00

Total **\$1,647.25**

EXP INCURRED - CASTLETON 401K

4/1/10 Through 4/30/10

Category Description	4/1/10- 4/30/10	OVERALL TOTAL
5300 EXPENSES		
6205-COPIES	-18.10	-18.10
6210-POSTAGE	-33.78	-33.78
6215-COURIER & OVERNIGHT	-26.90	-26.90
6222-TELEPHONE LONG DISTANCE	-275.20	-275.20
TOTAL 5300 EXPENSES	-353.98	-353.98
OVERALL TOTAL	-353.98	-353.98