

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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

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**TWENTY-FIRST REPORT AND FEE NOTICE OF COSTS AND EXPENSES OF  
THE SUCCESSOR TRUSTEE AND NAMED PLAN FIDUCIARY OF THE  
CASTLETON GROUP INC. 401(K) PLAN**

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Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Twenty-First Report and Fee Notice for fees and expenses for the period of July 1, 2010 to July 31, 2010.

**ACTIVITY REPORT**

During the month of June 2010 Receivership Management, Inc. (RMI), completed its work and finalized the Form 5500 for 2009 and filed it through EFAST2 with the U.S. Department of Labor (DOL) and the Internal Revenue Service (IRS). At this time, all required Form 5500's have been filed. Extended negotiations with the two bond carriers have resulted in potential recoveries. Extensive negotiations occurred throughout July and August with a multitude of parties in preparation for and pursuant to the court ordered mediation.

Potentially successful negotiations have occurred with AIG and the Travelers. Unfortunately, matters relevant to successfully concluding these negotiations remain to be finalized between various parties. The Successor Trustee has worked and is working toward a resolution of 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]. A court-supervised mediation was held on July 28, 2010 and the results of that mediation reported at an employer's conference call on July 29, 2010. Essentially certain agreements with The Castleton Group Inc., The Castleton Group Inc. 401(K) Plan, the Travelers and AIG would result in partial but significant recovery of missing funds and related amounts.

These recoveries are contingent upon agreements with Suzanne Clifton and Jay McLamb. At present those expected agreements (based on the actions of the parties at the July 28<sup>th</sup> mediation) have not been received. The Successor Fiduciary remains hopeful that the remaining issues can be resolved. U.S. District Court Judge David W. Daniel has ordered the DOL and Ms. Clifton to appear on September 8, 2010 to resolve disputed issues with regard to the conditional settlement reached on July 28, 2010.

Since the filing of the Voluntary Compliance Program application on March 10, 2010 with the Internal Revenue Service, the IRS has acknowledged receipt and has assigned it a control number. It has not yet been assigned to an agent as of August 31, 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 Twenty-First 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 July 1, 2010 to July 31, 2010. Total expenses, as listed on Exhibit 2 include \$4,455.00 in Successor Trustee fees, \$20,895.00 in legal expenses and \$3,569.60 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 \$4,455.00 in Successor Trustee fees, \$20,895.00 in legal expenses and \$3,569.60 in contract labor expenses will be paid

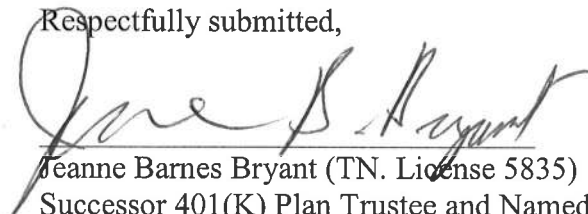
from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- |    |                              |             |
|----|------------------------------|-------------|
| 1. | Jeanne Barnes Bryant         | \$4,455.00  |
| 2. | Wyatt Tarrant & Combs, LLP   | \$14,408.70 |
| 3. | Tudor Law Firm, PC           | \$600.00    |
| 4. | Williams Mullen, PC          | \$5,886.30  |
| 5. | Receivership Management Inc. | \$3,569.60  |
|    | \$3,407.00/Contract labor    |             |
|    | \$162.60/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 September 3, 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 Twenty-First Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 3rd day of Sept, 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 Twenty First Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. ([www.receivermgmt.com](http://www.receivermgmt.com)) and that notice of filing and posting has been mailed by U.S. Mail by the 3rd day of Sept, 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

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

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

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

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

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

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

Galaxy Travel dba Prestige Travel of NC  
Attn: 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

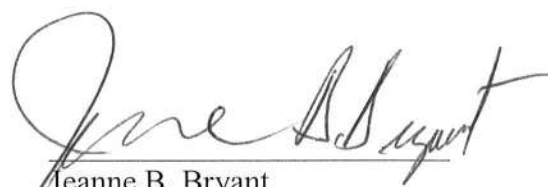
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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.

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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 7/01/10 THROUGH 7/31/10

Jeanne Barnes Bryant

JULY 2010 FEES	<u>4,455.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$4,455.00</u></u></b>



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

Invoice for Professional Services

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

Date	Client	Description	Hours	Rate	Total
7/2/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE AIG, DISCUSSION WITH GRAHAM MATHERNE RE SETTLEMENT DEMANDS, QUESTION FROM SARAH FORTON RE FILING	0.3	\$150.00	\$45.00
7/7/2010	Jeanne Barnes Bryant	E-MAIL RE AIG ISSUES, DISCUSSION WITH GRAHAM MATHERNE AND ROB MOORE RE CONFERENCE CALL WITH DOL, E-MAIL RE SAME	0.5	\$150.00	\$75.00
7/8/2010	Jeanne Barnes Bryant	E-MAIL RE AIG ISSUES FROM GRAHAM MATHERNE, E-MAIL RE DOL FILINGS, REVIEW SAME	0.5	\$150.00	\$75.00
7/9/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MEMBER INQUIRIES	0.1	\$150.00	\$15.00
7/12/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE DEMANDS TO BOND COMPANIES, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS AND AIG, E-MAIL FROM HOLMES HARDEN RE FILING BY SPARKMAN, E-MAIL TO DOL RE SAME, QUESTION RE FEES IN SPARKMAN MOTION, E-MAIL FROM GRAHAM MATHERNE RE SPARKMAN COUNSEL REQUESTS, E-MAIL RE SETTLEMENT CONFERENCE FROM GRAHAM MATHERNE AND JOE CALLOWAY, E-MAIL FROM DONALDSON RE FEES, REQUEST TO ROB MOORE RE SAME	1	\$150.00	\$150.00
7/13/2010	Jeanne Barnes Bryant	QUESTION RE 2009 5500 FILING, DISCUSSION RE HEARING, E-MAIL RE RESPONSE FROM BOND COMPANIES, DISCUSSION RE EMPLOYER CONFERENCE CALL	0.3	\$150.00	\$45.00
7/14/2010	Jeanne Barnes Bryant	E-MAIL TO SARAH FORTON RE CALL, E-MAIL RE EMPLOYER QUESTIONS	0.2	\$150.00	\$30.00
7/15/2010	Jeanne Barnes Bryant	QUESTION RE CONFERENCE CALL, E-MAIL WITH ORDER RE MCLAMB, E-MAIL RE 5500 FILING	0.3	\$150.00	\$45.00

**CASTLETON GROUP INC 401K PLAN**

**July 2010**

Date	Participant	Description	Hours	Rate	Total
7/16/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MCLAMB ORDER, E-MAIL RE CALLS FROM MEMBERS, E-MAIL FROM GRAHAM MATHERNE RE AIG, DISCUSSION WITH ROB MOORE RESPONSES RE SAME	0.8	\$150.00	\$120.00
7/19/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE TRANSAMERICA, E-MAIL RE 5500, CALLS FROM MEMBERS	0.4	\$150.00	\$60.00
7/20/2010	Jeanne Barnes Bryant	QUESTION RE CONFERENCE CALL, CALLS FROM MEMBERS, QUESTION RE AIG	0.3	\$150.00	\$45.00
7/21/2010	Jeanne Barnes Bryant	CALL WITH GRAHAM MATHERNE RE TRAVELERS, DISCUSSION RE SAME, E-MAIL RE SETTLEMENT; DISCUSSION RE AIG, E-MAIL RE SETTLEMENT; DISCUSSION WITH ROB MOORE RE DAVIS INVOICES AND DOL RESPONSE, REVIEW LETTERS RE MEMBER QUESTIONS, E-MAIL FROM GRAHAM MATHERNE RE HEARING ON CLIFTON AND DOL	1	\$150.00	\$150.00
7/22/2010	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE, CALL TO ANGELA DONALDSON, E-MAIL RE SAME, E-MAILS RE TRAVELERS SETTLEMENT, DISCUSSION WITH GRAHAM MATHERNE RE AIG, E-MAIL RE SAME, QUESTIONS RE BANKRUPTCY REQUESTS FROM AIG, E-MAILS FROM TRANSAMERICA RE EGGTRA, E-MAILS TO AND FROM ROB MOORE RE SAME	1.5	\$150.00	\$225.00
7/23/2010	Jeanne Barnes Bryant	CONFERENCE CALL WITH GRAHAM MATHERNE AND DOL RE SETTLEMENT PROPOSALS, CALL FROM GRAHAM MATHERNE RE AIG OFFER, E-MAILS RE SAME RE RELEASES, DISCUSSION WITH GRAHAM MATHERNE RE INFORMATION FROM HOLMES HARDEN, DISCUSSION WITH ROB MOORE RE SPARKMAN AND FEE REQUEST, DISCUSSION WITH GRAHAM MATHERNE RE SAME, E-MAILS FROM GRAHAM MATHERNE RE AIG SETTLEMENT AND MEDIATION, DISCUSSION WITH GRAHAM MATHERNE RE SPARKMAN AND SETTLEMENT, E-MAILS RE SAME	2.5	\$150.00	\$375.00
7/26/2010	Jeanne Barnes Bryant	E-MAILS RE AIG FROM COURT AND DOL, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, DISCUSSION RE MEDIATION, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL, TRANSAMERICA WORK, E-MAILS RE 5500 FILING; REVIEW SAME, ADDITIONAL E-MAILS RE SPARKMAN AND INVOICES, DISCUSSION RE SAME	1.5	\$150.00	\$225.00

**CASTLETON GROUP INC 401K PLAN**

**July 2010**

Date	Name	Description	Hours	Rate	Total
7/27/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INFORMATION FROM DOL AND DAVIS, DISCUSSION RE TRANSAMERICA, E-MAIL FROM ROB MOORE RE CLAIM FROM MEMBER WITH NO FUNDS AT TRANSAMERICA (.60), TRAVEL TO RALEIGH FOR MEDIATION (2.50)	3.1	\$150.00	\$465.00
7/28/2010	Jeanne Barnes Bryant	MEETING WITH HOLMES HARDEN, MEDIATION, TRAVEL FROM MEDIATION, E-MAILS TO AND FROM ROB MOORE RE INTEREST CALCULATIONS, QUESTIONS RE ANALYSIS OF REQUESTS FROM SPARKMAN	12	\$150.00	\$1,800.00
7/29/2010	Jeanne Barnes Bryant	MEETING WITH ROB MOORE RE INFORMATION FOR CONFERENCE CALL, TASKS REMAINING FROM MEDIATION, CONFERENCE CALL WITH EMPLOYERS, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, E-MAILS FROM MEETING, E-MAIL FROM ROB MOORE RE VCP ISSUES	3	\$150.00	\$450.00
7/30/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE MEDIATION ORDER, REVIEW SAME, QUESTION RE EXTENSION, E-MAIL RE REPORT, REVIEW SAME, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS AND AIG	0.4	\$150.00	\$60.00

**Total** **\$4,455.00**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 7/01/10 THROUGH 7/31/10

Receivership Management, Inc.

JULY 2010 FEES	3,407.00	
JULY RMI EXPENSES	<u>162.60</u>	<u>3,569.60</u>
		<b><u><u>\$3,569.60</u></u></b>

**TOTAL FEES**

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

Invoice for Professional Services

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

Date	Attorney Name	Description	Hours	Rate	Total
7/1/2010	Robert E. Moore, Jr.	REVIEW RELATED CASE RE: DOL COLLECTIONS AND BANKRUPTCY .4	0.4	\$130.00	\$52.00
7/2/2010	Sarah D. Forton	WORK ON FEE MOTION	1	\$45.00	\$45.00
7/6/2010	Billy B. Spaulding	READ 2009 F5500 DOWNLOADED FROM TRANSAMERICA. ANALYZE 12-31-08 ASSET BALANCES SHOWN ON SCHEDULE H AND DOCUMENT DIFFERENCES FROM 2008 F5500 ENDING BALANCES. DOCUMENT ADMIN EXPENSES PAID TO PLAN ADMINISTRATOR AND STAFF DURING 2009 AND TRACE TO 2009 F5500.	1	\$110.00	\$110.00
7/6/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: LITIGATION ISSUES, RESPOND TO EMAILS RE: SETTLEMENT ISSUES .2	0.2	\$130.00	\$26.00
7/6/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
7/7/2010	Robert E. Moore, Jr.	CALL WITH G.MATHERNE RE: SETTLEMENT AND LITIGATION ISSUES .5; UPDATE J.BRYANT RE: SAME .10; CONFERENCE CALL WITH G.MATHERNE AND DOL REPRESENTATIVES RE: LITIGATION ISSUES 1.0; UPDATE J.BRYANT RE: SAME .2	1.8	\$130.00	\$234.00
7/8/2010	Billy B. Spaulding	PREPARE DOCUMENTATION TO PROVIDE TO TRANSAMERICA TO REQUEST CHANGES TO 2009 F5500.	1.4	\$110.00	\$154.00
7/8/2010	Robert E. Moore, Jr.	RESPOND TO EMAILS FROM H.DAVIS AND A PARTICIPANT .3; REVIEW EMAILS RE: LITIGATION ISSUES .10	0.4	\$130.00	\$52.00
7/8/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50



**CASTLETON GROUP INC 401K PLAN**

**July 2010**

Date	Participant	Description	Hours	Rate	Total
7/12/2010	Robert E. Moore, Jr.	CONFERENCE CALL WITH G.MATHERNE AND J.BRYANT RE: LITIGATION ISSUES .5; REVIEW EMAILS FROM G.MATHERNE TO CLIFTON LITIGATION PARTIES AND INTERESTED PARTIES .10; DOCKET REVIEW AND DOWNLOAD SPARKMAN FILING .10; CALL FROM G.MATHERNE RE: SPARKMAN FILING AND LITIGATION ISSUES .2; PARTICIPANT CALL .10; CALL WITH B. MEIZLISH RE: PARTICIPANT JOHAN PRICE .2	1.2	\$130.00	\$156.00
7/12/2010	Sarah D. Forton	FORWARD FORM 5500 SSA	0.25	\$45.00	\$11.25
7/13/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPALDING RE: 2009 FORM 5500 AND UPCOMING SETTLEMENT CONFERENCE IN RALEIGH .25; CALL WITH J.QUINN RE: RECENT FEE FILINGS FROM MR. SPARKMAN .3; PARTICIPANT CALL .10	0.65	\$130.00	\$84.50
7/14/2010	Sarah D. Forton	LETTERS RE: CONFERENCE CALL	1	\$45.00	\$45.00
7/15/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
7/16/2010	Robert E. Moore, Jr.	REVIEW EMAILS FROM G.MATHERNE RE: LITIGATION ISSUES, RESPOND TO EMAILS RE: SETTLEMENT ISSUES .2	0.2	\$130.00	\$26.00
7/19/2010	Robert E. Moore, Jr.	RESPOND TO EMAILS FROM B.SPALDING RE: 2009 FORM 5500 .10	0.1	\$130.00	\$13.00
7/19/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00	\$11.25
7/20/2010	Robert E. Moore, Jr.	DRAFT LETTER TO B.MEIZLISH RE: J. WILLIAMSON ACCOUNT, EMAIL TO R.SILVA RE: SAME .7; DRAFT RESPONSE TO J.HURST AND K.MARTIN RE: WITHDRAWAL REQUEST .7	1.4	\$130.00	\$182.00
7/20/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS, RE-MAIL QUARTERLY STATEMENTS RE: RETURNS	0.5	\$45.00	\$22.50
7/21/2010	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: LITIGATION ISSUES .10; RESPOND TO INQUIRY BY G.MATHERNE RE: SETTLEMENT ISSUES .10; RESPOND TO R.SILVA RE: WILLIAMSON ACCOUNT INFORMATION .10; UPDATE FROM G.MATHERNE RE: LITIGATION MEDIATION .10	0.5	\$130.00	\$65.00

**CASTLETON GROUP INC 401K PLAN**

**July 2010**

Date	Name	Description	Hours	Amount
7/23/2010	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: LITIGATION ISSUES, REVIEW EMAILS RE: SAME .2; RESPOND TO PARTICIPANT INQUIRY .10; REVIEW EMAILS FROM R.MAPES RE: EGTRRA SPD REVISION AND DISTRIBUTION, EMAIL TO B.TUDOR RE: SAME .2; UPDATES FROM G.MATHERNE RE: LITIGATION ISSUES AND BANKRUPTCY-CASTLETON INC. ISSUES .2	0.7	\$130.00
7/26/2010	Billy B. Spaulding	ANALYSIS OF VARIOUS DATABASES IN RESPONSE TO REQUEST FROM EMPLOYER ON MISSING FUNDS FOR AN EMPLOYEE.	1	\$110.00
7/26/2010	Robert E. Moore, Jr.	REVIEW EMAIL UPDATES FROM G.MATHERNE AND DOL RE: LITIGATION ISSUES .10; FORM 5500 FOR 2009 REVIEW .2; GATHER EXPENSE DATA AND DISCUSS SAME WITH J.BRYANT .2; CALL WITH G.MATHERNE RE: SAME .10; EMAIL TO J.BRYANT RE: MEDIATION .2; REVIEW RESPONSE FROM B.MEIZLISH RE: J. PRICE, REVIEW AND RESEARCH SAME WITH B.SPAULDING, ADVISE J.BRYANT RE: SAME .2.0; CALL TO B.TUDOR RE: LITIGATION AND VCP ISSUES .10	2.9	\$130.00
7/26/2010	Sarah D. Forton	E-MAIL TO EMPLOYERS RE: CONFERENCE CALL	0.5	\$45.00
7/27/2010	Robert E. Moore, Jr.	CALL WITH B.TUDOR RE: INFORMATION FOR MEDIATION CONFERENCE, UPDATE ON LITIGATION, VCP ISSUES, SETTLOR FUNCTION ISSUES 2.0; RESPOND TO QUESTIONS FROM G.MATHERNE AND J.BRYANT RE: FEE CHARGES FROM H.DAVIS 1.0; RESEARCH ON PENALTY INTEREST AND ISSUE REQUEST TO B.SPAULDING FOR COMPUTATION .5; FORWARD RESULTS TO J.BRYANT AND G.MATHERNE .10	3.6	\$130.00
7/27/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.25	\$45.00
7/28/2010	Robert E. Moore, Jr.	CALL FROM G.MATHERNE RE: QUESTIONS RE: FEES AND ORDERS IN CASTLETON BANKRUPTCY .10; RESEARCH AND RESPOND TO SAME 2.0; CALL FROM J.BRYANT RE: QUESTIONS RE: FUND AND PAYMENT PROCEDURES .10; CALL WITH J. CRAWDER RE: B.SECOVIC INQUIRY, STATUS CONCERNS .5; RESEARCH AND RESPOND TO INQUIRY FROM J.BRYANT RE: SETTLEMENT .5	3.2	\$130.00
7/29/2010	Robert E. Moore, Jr.	UPDATE FROM MEDIATION MEETING FROM J.BRYANT 2.0; EMPLOYERS CONFERENCE CALL 1.2; PREPARE TWENTIETH FEE REPORT .5; RESPOND TO INQUIRY FROM SUSAN HUNTER .25	3.95	\$130.00

**CASTLETON GROUP INC 401K PLAN**

**July 2010**

7/30/2010	Robert E. Moore, Jr.	CORRECT AND UPDATE TWENTIETH REPORT .2; DISCUSSION OF SAME WITH J.BRYANT .2	0.4	\$130.00	\$52.00
<b>Total</b>					<b>\$3,407.00</b>

RMI EXPENSE RECOVERABLE CASTLETON

7/1/10 Through 7/31/10

Category Description	7/1/10- 7/31/10
5300 EXPENSES	
6205-COPIES	-27.50
6210-POSTAGE	-56.67
6215-COURIER & OVERNIGHT	-27.43
6222-TELEPHONE LONG DISTANCE	-35.00
6299-MISC OFFICE EXPENSE	-16.00
TOTAL 5300 EXPENSES	<u>-162.60</u>
OVERALL TOTAL	<u>-162.60</u>

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 7/01/10 THROUGH 7/31/10

Wyatt Tarrant & Combs

JULY 2010 FEES	INV 820444	<u>14,408.70</u>	14,408.70
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Tudor Law Firm

JULY 2010 FEES	INV 17512	<u>600.00</u>	600.00
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Williams Mullen

JULY 2010 FEES	INV 691300	<u>5,886.30</u>	<u>5,886.30</u>
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<b>TOTAL FEES</b>			<b><u><u>\$20,895.00</u></u></b>
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WYATT, TARRANT & COMBS, LLP  
2525 WEST END AVENUE  
SUITE 1500  
NASHVILLE, TENNESSEE 37203  
(615) 244-0020

RECEIVED  
AUG 09 2010

F.E.I. # 61-0468003

AUGUST 4, 2010  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 820444

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 JULY 31, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$14,400.00
OTHER CHARGES AND DISBURSEMENTS	\$8.70
TOTAL THIS INVOICE	\$14,408.70
PREVIOUSLY BILLED AND OUTSTANDING	\$7,958.40
TOTAL AMOUNT DUE	\$22,367.10

=====  
posted  
Bl  
8-4-10

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

AUGUST 4, 2010  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 820444

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 JULY 31, 2010

07/01/10	OUTLINING ISSUES TO ADDRESS REGARDING GLOBAL SETTLEMENT EFFORT. J. GRAHAM MATHERNE .80 hours at 250.00 per hour.	200.00
07/02/10	TELEPHONE CONFERENCE WITH BRYANT REGARDING POSITIONS ON SETTLEMENT; OUTLINING OF MATTERS THAT IMPACT UPON INDIVIDUAL VS. GLOBAL SETTLEMENTS; E-MAIL TO A. DONALDSON AND R. LEWIS REGARDING SAME; ORGANIZE FILE REGARDING SAME; FURTHER E-MAILS OF DONALDSON REGARDING SAME AND REGARDING SCHEDULE TO DISCUSS; E-MAILS OF JUSTIN WEAR REGARDING TOLLING AGREEMENT WITH TRAVELERS. J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour.	275.00
07/06/10	E-MAILS OF BRYANT AND MOORE REGARDING CONFERENCE WITH DOL AS TO POTENTIAL PURSUITS AND AVENUES OF SETTLEMENT. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
07/07/10	NUMEROUS TELEPHONE CONFERENCES WITH R. MOORE REGARDING STATUS AND REGARDING UPCOMING TELEPHONE CONFERENCE WITH DOL; LENGTHY TELEPHONE CONFERENCE WITH DOL REGARDING ISSUES RELATING TO DOL CLIFTON MATTERS, CLIFTON B.R.	

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 820444

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MATTER AND REGARDING SETTLEMENT APPROACHES;  
FURTHER TELEPHONE CONFERENCE WITH R. MOORE AND  
TELEPHONE CONFERENCE WITH BRYANT REGARDING  
SAME; REVIEW OF COURT ORDERS AS TO HEALTH PLAN,  
PRODUCTION OF MCLAMB AS PROVISION AND SETTING  
OF SETTLEMENT CONFERENCE IN RALEIGH; E-MAILS TO  
CLIENT GROUP REGARDING SETTLEMENT CONFERENCE  
BEING SET AND REVIEW OF E-MAILS FROM A.  
DONALDSON REGARDING SAME.

J. GRAHAM MATHERNE 2.70 hours at 250.00 per hour. 675.00

07/11/10 REVIEW MATERIALS REGARDING PREPARATION FOR  
OUTLINING OF SETTLEMENT POSITIONS AND IN  
PREPARATION OF DISCUSSING SAME WITH BRYANT.

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

07/12/10 TELEPHONE CONFERENCE WITH BRYANT AND MOORE  
REGARDING SETTLEMENT CONFERENCE AND SETTLEMENT  
POSITIONS; E-MAILS TO H. HARDEN REGARDING SAME  
AND LOGISTICS; E-MAILS TO CALLOWAY/DAVIS  
REGARDING SAME AND REGARDING ASSETS AND  
ADMINISTRATIVE EXPENSES AND STATUS THEREOF;  
E-MAIL TO PRICE AND WEAR REGARDING SETTLEMENT  
CONFERENCE AND REGARDING RENEWAL OF EFFORTS TO  
SETTLE; E-MAILS OF D. SHEIFFER REGARDING AISLIC  
AND SETTLEMENT POSITION AND NOTICE OF  
SETTLEMENT CONFERENCE; FURTHER TELEPHONE  
CONFERENCE WITH BRYANT REGARDING SAME AND  
REGARDING AISLIC RESPONSE TO SETTLEMENT DEMAND;  
LENGTHY TELEPHONE CONFERENCE WITH R. MOORE  
REGARDING SPARKMAN'S MOTION FOR INTERIM FEES TO  
BE PAID BY 401(K) PLAN AND REGARDING SETTLEMENT  
E-MAILS AND AISLIC RESPONSE; COMPILE MATERIALS  
TO REVIEW REGARDING SETTLEMENT ISSUES AND  
SETTLEMENT CONFERENCE.

J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

07/21/10 REVIEW OF MATERIALS FILED BY SPARKMAN REGARDING  
INTERIM PAYMENT OF FEES AND REVIEW OF  
ATTACHMENTS THERETO; REVIEW OF BRIEFINGS  
REGARDING CLIFTON B.R. AND SHOW CAUSE MOTION BY  
CLIFTON; REVIEW COURT NOTICE REGARDING 7/20/10  
HEARING AND E-MAIL CLIENT GROUP REGARDING SAME;  
REVIEW E-MAIL FROM MAGISTRATE CHAMBERS  
REGARDING WRITTEN SUBMISSION AS TO MEDIATION  
OUTLINING OF POTENTIAL POINTS TO MAKE IN  
MEDIATION STATEMENT; REVIEW SPARKMAN ANSWER TO  
DOL COMPLAINT; COMPARE SAME TO 401(K) ANSWER;  
E-MAIL TO BRYANT AND MOORE REGARDING CASTLETON  
GROUP ANSWER; TELEPHONE CONFERENCE WITH J.  
PRICE REGARDING POSITION OF TRAVELERS REGARDING  
MEDIATION AND POTENTIAL TO SETTLE MATTER;

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 820444

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TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME AND REGARDING NEED TO CONTACT SCHEIFFER (RE: ASLIC SETTLEMENT); TELEPHONE CONFERENCE AND E-MAIL OF SCHEIFFER REGARDING COUNTEROFFER AND REVIEW REPLY; FORWARD INFORMATION REGARDING ASLIC TO BRYANT AND TO MOORE; FURTHER TELEPHONE CONFERENCES WITH J. PRICE AND WITH J. BRYANT REGARDING SETTLEMENT ON FIDELITY BOND CLAIM/TRAVELERS CLAIM; REVIEW POLICY REGARDING 401(K) BEING ONLY INSURED AND REGARDING CASTLETON GROUP BEING INSURED ON SEPARATE FIDELITY BOND FROM TRAVELERS; E-MAIL SAME AND REQUEST FOR TIN TO CLIENT GROUP; REVIEW REPLY FROM R. MOORE AND E-MAIL TO J. PRICE CONFIRMING ISSUES OF SETTLEMENT AND PAYEE INFORMATION.  
J. GRAHAM MATHERNE 4.90 hours at 250.00 per hour. 1225.00

07/22/10 ALL MATTERS REGARDING OPEN ISSUES AS TO SETTLEMENT WITH TRAVELERS AND SETTLEMENT DISCUSSIONS WITH AISLIC; NUMEROUS TELEPHONE CONFERENCES AND E-MAILS WITH BRYANT REGARDING STATUS; E-MAILS OF J. PRICE REGARDING 401(K) POLICY VERSUS CASTLETON GROUP POLICY; REVIEW OF FILE ON FIDELITY POLICY AND EARLY CLAIM NOTICES AND DOL REGARDING MATERIALS TO FORWARD TO PRICE REGARDING SAME; EXTENSION E-MAIL TO PRICE REGARDING SAME; TELEPHONE CONFERENCES AND E-MAILS OF D. SHEIFFER REGARDING SETTLEMENT NEGOTIATIONS ON AISLIC POLICY; REVIEW FIDELITY LIABILITY POLICY MATERIALS AND OUTLINE MATTERS TO ADDRESS IF AISLIC SETTLEMENT IS REACHED; FURTHER TELEPHONE CONFERENCE WITH D. SHEIFFER REGARDING AISLIC'S COUNTEROFFER AND CONTACT WITH BRYANT REGARDING SAME; E-MAILS OF SHEIFFER AS TO 408 CONCERNS/OBTAINING RELEASES FROM OTHERS; E-MAILS OF BRYANT AND DOL REGARDING CONFERENCE CALL TO DISCUSS MEDIATION ISSUES AND H. DAVIS FEE REQUESTS.  
J. GRAHAM MATHERNE 4.60 hours at 250.00 per hour. 1150.00

07/23/10 LENGTHY AND NUMEROUS TELEPHONE CALL AND CONFERENCE CALLS WITH ALL CONCERNED REGARDING SETTLEMENT, OPTIONS, UPCOMING MEDIATION; TELEPHONE CONFERENCE WITH BRYANT AND R. LEWIS AND A. DONALDSON; TELEPHONE CONFERENCE WITH D. SHEIFFER REGARDING SETTLEMENT WITH AISLIC; LENGTHY TELEPHONE CONFERENCE WITH H. HARDEN REGARDING AISLIC SETTLEMENT ISSUES; NUMEROUS E-MAILS OF SHEIFFER REGARDING SAME; TELEPHONE CONFERENCES WITH BRYANT AND TELEPHONE

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CONFERENCES WITH MOORE REGARDING AISLIC SETTLEMENT AND ISSUES RELATING TO OTHER CLAIMS AND OTHER ISSUES REGARDING EMPLOYER ISSUES AND COST OF 401(K) PLAN ESTATE AND REGARDING SETTLEMENT OFFERS AND COUNTEROFFERS AND FINALIZATION; TELEPHONE CONFERENCE WITH MAGISTRATE DANIELS' CLERK REGARDING MEDIATION ISSUES AND REGARDING AISLIC NOT WANTING TO ATTEND AS PART OF SETTLEMENT; TELEPHONE CONFERENCE WITH SHEIFFER REGARDING SAME AND REGARDING NO RELEASE FROM DOL; TELEPHONE CONFERENCE WITH DOL REGARDING SAME; E-MAIL TO DOL REGARDING SAME; E-MAIL TO G. CRAMPTON REGARDING CLIFTON RELEASE AND REGARDING AISLIC SETTLEMENT AND REGARDING MEDIATION ISSUES; LENGTHY TELEPHONE CONFERENCE WITH S. MCLAMB REGARDING J. MCLAMB AND AISLIC SETTLEMENT AND RELATED MATTERS; TELEPHONE CONFERENCE WITH A. DONALDSON REGARDING SAME AND TELEPHONE CONFERENCE WITH COUNSELOR EVANS REGARDING NEED TO HAVE TELEPHONE CONFERENCE WITH J. MCLAMB; FURTHER TELEPHONE CONFERENCES WITH BRYANT AND MOORE REGARDING CONTACT WITH H. DAVIS AND J. CALLOWAY; E-MAIL TO DAVIS AND CALLOWAY REGARDING AISLIC SETTLEMENT AND NEED FOR CASTLETON GROUP RELEASE AND ALSO REQUEST TO DISCUSS OTHER GLOBAL RESOLUTION ISSUES; E-MAIL TO MAGISTRATE DANIELS' CHAMBERS REGARDING AISLIC SETTLEMENT; REVIEW SHEIFFER'S E-MAIL REGARDING SAME AND REVIEW S. MCLAMB'S E-MAIL REGARDING CONTACT INFORMATION FOR MCLAMB.  
J. GRAHAM MATHERNE 8.10 hours at 250.00 per hour. 2025.00

07/25/10 ORGANIZE INFORMATION RELATING TO MATTERS ANTICIPATED TO DISCUSS IN MEDIATION; REVIEW PROOF OF LOSS IN TRAVELERS AND IN AISLIC CLAIMS AND REVIEW HISTORY OF CLAIMS AND DEFENSES AND DEBUNKING OF INSURANCE COMPANY POSITIONS/RISK ANALYSIS; DRAFTING OF MEDIATION STATEMENT AND REVIEW AND CROSS-CHECK OF FILE REGARDING SAME.  
J. GRAHAM MATHERNE 3.40 hours at 250.00 per hour. 850.00

07/26/10 FURTHER DRAFTING AND REVISION TO MEDIATION STATEMENT; REVIEW E-MAIL FROM MAGISTRATE JUDGE REGARDING APPROVAL OF ABSENCE OF AISLIC AND E-MAIL SHEIFFER AND CLIENT GROUP REGARDING SAME; TELEPHONE CONFERENCE WITH A. DONALDSON REGARDING ISSUES RELATING TO MEDIATION STATEMENT AND TRAVELERS SETTLEMENT; TELEPHONE CONFERENCE WITH J. PRICE REGARDING TRAVELERS SETTLEMENT AND ASPECT OF 401(K) BEING SOLE RELEASOR; REVISIONS TO MEDIATION STATEMENT AND

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 820444

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E-MAILS TO CLIENT GROUP REGARDING SAME;  
TELEPHONE CONFERENCE WITH BRYANT AND WITH MOORE  
REGARDING SAME AND FINALIZE MEDIATION  
STATEMENT; CROSS-REFERENCE OTHER FILE DOCUMENTS  
REGARDING CITATION IN MEDIATION STATEMENT;  
TELEPHONE CONFERENCE WITH JAY MCLAMB REGARDING  
AISLIC RELEASE AND RELATED ISSUES; FURTHER  
REVISION FINALIZATION AND FILING OF MEDIATION  
STATEMENT; REVIEW E-MAILS FROM R. MOORE AND  
SPAULDING REGARDING 401(K) DAMAGES.  
J. GRAHAM MATHERNE 3.90 hours at 250.00 per hour. 975.00

07/27/10 REVIEW FILES AND COMPILE MATERIALS FOR  
MEDIATION; ORGANIZE INFORMATION REGARDING  
TRAVELERS AND AISLIC; REVIEW INFORMATION  
RELATING TO \$45,000 OF PLAN ASSETS; REVIEW  
INFORMATION AND TELEPHONE CONFERENCE WITH R.  
MOORE REGARDING CLIFTON AND MCLAMB 40(K) PLAN  
BALANCE; TELEPHONE CONFERENCES WITH BRYANT AND  
MOORE REGARDING H. DAVIS FEES AND REVIEW  
RELATED MATERIALS; TRAVEL TO RALEIGH, NORTH  
CAROLINA FOR MEDIATION; REVIEW E-MAILS FROM R.  
MOORE REGARDING CALCULATION OF INTEREST ON  
UNDERFUNDED AMOUNT AND REGARDING  
TAXES/CONSEQUENCES OF HAVING AMOUNTS PAID FROM  
CLIFTON 40(K) ACCOUNT; FURTHER REVIEW OF FILES  
FOR MEDIATION.  
J. GRAHAM MATHERNE 6.60 hours at 250.00 per hour. 1650.00

07/28/10 FURTHER PREPARATION AND CONFERENCES WITH J.  
BRYANT REGARDING RESOLUTION; CONFERENCE WITH J.  
BRYANT AND H. HARDEN REGARDING SAME; ALL DAY  
(EXTENDED DAY) MEDIATION OF DOL/CLIFTON CASE;  
NUMEROUS CONFERENCE WITH DOL REPRESENTATIVES,  
HARDEN, BRYANT AND ALL ELSE; TELEPHONE  
CONFERENCES WITH R. MOORE AND E-MAILS REGARDING  
SAME; CONTINUED CONFERENCES WITH BRYANT  
REGARDING MEDIATION ISSUES AND REGARDING  
UPCOMING CONFERENCE WITH EMPLOYER GROUPS;  
E-MAILS WITH AISLIC ATTORNEYS REGARDING  
MEDIATION/SETTLEMENT; TRAVEL FROM RALEIGH TO  
NASHVILLE.  
J. GRAHAM MATHERNE 11.00 hours at 250.00 per hour. 2750.00

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 820444

Aug 4, 2010  
PAGE 7

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07/29/10 FILE ORGANIZATION FROM MEDIATION SESSION;  
TELEPHONE CONFERENCES WITH BRYANT AND MOORE  
REGARDING MEDIATION RESULTS; E-MAILS TO H.  
DAVIS AND D. WOODARD REGARDING NOTICE OR ORDER  
FOR MORE TIME TO OBJECT TO FEE REQUEST;  
OUTLINING ISSUES TO INCLUDE IN SETTLEMENT  
DOCUMENTS; INITIAL DRAFTING REGARDING SAME.  
J. GRAHAM MATHERNE 1.90 hours at 250.00 per hour. 475.00

07/30/10 REVIEW MAGISTRATE DANIEL'S ORDER REGARDING  
MEDIATION; E-MAILS TO CLIENT GROUP REGARDING  
SAME; OUTLINING COMPROMISE AND SETTLEMENT AND  
COURT APPROVAL DOCUMENTS AND RELATED  
INFORMATION.  
J. GRAHAM MATHERNE 1.50 hours at 250.00 per hour. 375.00

07/31/10 DRAFTING OF SETTLEMENT AGREEMENT;  
CROSS-REFERENCE TRAVELERS POLICY AND AISLIC  
POLICY REGARDING INFORMATION AND DATA AND  
COVERAGE ISSUES TO BE INCLUDED IN SETTLEMENT  
AGREEMENT; REVIEW NOTES OF MEDIATION REGARDING  
POINTS TO COVER AND ORDER FROM JUDGE DANIELS  
REGARDING TIMING ISSUES; REVIEW OF SPARKMAN  
APPLICATION FOR FEES REGARDING INFORMATION TO  
INCLUDE IN SETTLEMENT DRAFT; REVIEW PREVIOUSLY  
USED BAR ORDERS AND CONTINUE DRAFTING OF  
SETTLEMENT AGREEMENT; REVIEW SONYA MCLAMB'S  
E-MAIL REGARDING STATUS AND RELATED ITEMS.  
J. GRAHAM MATHERNE 3.50 hours at 250.00 per hour. 875.00

TOTAL SERVICES	57.60	\$14,400.00
PHOTOCOPIES	8.70	
OTHER CHARGES AND DISBURSEMENTS		\$8.70
TOTAL THIS INVOICE		\$14,408.70
PREVIOUSLY BILLED AND OUTSTANDING		\$7,958.40
<b>TOTAL AMOUNT DUE</b>		<b>\$22,367.10</b>

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 820444

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*-----TIME AND FEE SUMMARY-----*			
*-----TIMEKEEPER-----*	RATE	HOURS	FEEES
J MATHERNE            PARTNER	250.00	57.60	14400.00

**TUDOR LAW FIRM, P.C.**

*A Professional Corporation*

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

RECEIVED  
AUG 04 2010

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

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

August 1, 2010

Client #: 801

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

Invoice #: 17512

DATE	DESCRIPTION	HOURS	AMOUNT	
Jul-23-2010	Emails from and to R. Moore re: ERISA requirements for updated SPDs.	0.50	125.00	BET
Jul-27-10	Telephone conferences with R. Moore re: Castleton plan's settlements for return of missing 401(k) assets.	1.60	400.00	BET
Jul-27-10	Telephone conference with R. Moore (continued). (NO CHARGE)	0.30	-0-	BET
Jul-29-10	Email from and to R. Moore re: mediation results; review files re: IRS acknowledgment letter.	0.30	75.00	BET
	<b>TOTAL FEES</b>	<b>2.70</b>	<b>\$600.00</b>	

**DISBURSEMENTS:**

	<b>Disbursements</b>	<b>Receipts</b>
TOTAL DISBURSEMENTS	\$0.00	\$0.00
<b>Total Fees &amp; Disbursements</b>	\$600.00	
Previous Balance	\$150.00	
Previous Payments	\$0.00	

Posted  
Bl  
8-5-10

**PLEASE PAY**

**\$750.00**

**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO TUDOR LAW FIRM, P.C.**



WILLIAMS MULLEN

*A Professional Corporation*

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

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

AUGUST 16, 2010  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 691300

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

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BILLING SUMMARY THROUGH July 31, 2010

Fees For Professional Services	\$5,885.50
Expenses and Advances	\$0.80
CURRENT BILLING	<u>\$5,886.30</u> <i>Posted 8-24-10</i>
Previous Balance Due	\$3,405.62
<b>TOTAL BALANCE DUE</b>	<b><u>\$9,291.92</u></b>

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

*If you have questions regarding this invoice, please contact  
Client Account Services at 888.783.8181 x 6305.*

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

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

SUNTRUST BANK  
ABA #: 061000104  
ACCOUNT #: 201145499

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





WILLIAMS MULLEN

*A Professional Corporation*

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

AUGUST 16, 2010  
057240.0001  
HOLMES P. HARDEN  
INVOICE NO. 691300

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

---

BILLING SUMMARY THROUGH July 31, 2010

Fees For Professional Services	\$5,885.50
Expenses and Advances	\$0.80
CURRENT BILLING	<u>\$5,886.30</u>
Previous Balance Due	\$3,405.62
<b>TOTAL BALANCE DUE</b>	<b><u>\$9,291.92</u></b>

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WILLIAMS MULLEN

*A Professional Corporation*

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

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RECEIVERSHIP MANAGEMENT, INC.  
Client: 057240  
Matter: 0001

AUGUST 16, 2010  
Invoice No: 691300

FOR PROFESSIONAL SERVICES RENDERED

**ITEMIZED SERVICES BILL**

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
07/07/10	HPH	Review 19th report and stipulation as to order regarding settlement conference; review writ of habeus corpus regarding James McLamb, email from G. Matherne.	0.50	\$197.50
07/08/10	HPH	Review DOL response to motion to show cause; review motion to establish a procedure.	0.70	\$276.50
07/09/10	HPH	Review application to pay Poyner & Spruill from 401k plan; review LR 9013-1 and 9014-1 per notice and response to fee application.	0.50	\$197.50
07/12/10	HPH	Attention to correspondence regarding conduct of settlement conference and settlement demand.	0.20	\$79.00
07/15/10	HPH	Telephone call from and to Jeanne Bryant; review DOL motion to dismiss McLamb.	0.50	\$197.50
07/19/10	HPH	Revise monthly report; review Castleton Group answer to DOL complaint.	0.40	\$158.00
07/22/10	HPH	Telephone call from G. Matherne.	0.20	\$79.00
07/23/10	HPH	Telephone call to G. Matherne re: settlement strategy.	0.70	\$276.50
07/26/10	HPH	Review correpondence regarding attendance at mediation, settlement, meeting with Callaway, Davis & Crampton; review final	1.10	\$434.50



WILLIAMS MULLEN

*A Professional Corporation*

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RECEIVERSHIP MANAGEMENT, INC.  
Client: 057240  
Matter: 0001

AUGUST 16, 2010  
Invoice No: 691300

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
		draft of confidential mediation statement; final review of confidential mediation statement.		
07/27/10	HPH	Review mediation statement.	0.20	\$79.00
07/28/10	HPH	Meet with Jeanne Bryant and Graham Matherne, attend settlement conference.	9.50	\$3,752.50
07/30/10	HPH	Review Clifton June report; draft request for hearing on Poyner fee application.	0.40	\$158.00
<b>TOTAL FOR SERVICES</b>				<b>\$5,885.50</b>

**ATTORNEY RECAP**

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	14.90	\$5,885.50

**DISBURSEMENTS**

Pacer			\$0.80
<b>TOTAL DISBURSEMENTS</b>			<b>\$0.80</b>
<b>TOTAL THIS STATEMENT</b>			<b>\$5,886.30</b>