

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

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

**FOURTH REPORT AND FEE NOTICE OF COSTS AND EXPENSES OF THE
SUCCESSOR TRUSTEE AND NAMED PLAN FIDUCIARY OF THE
CASTLETON GROUP INC. 401(k) PLAN**

Pursuant to the Order of the Court dated October 2, 2008, the Successor Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(k) Plan (the "Plan") submits this Fourth Report and Fee Notice for fees and expenses for the period of January 1, 2009 to January 31, 2009.

ACTIVITY REPORT

During the month of January, 2009 and February 2009, Receivership Management, Inc. (RMI) completed gathering of missing gross wage and deferral information from substantially all 47 participating employers. After receiving this information and further examinations of other data, the information was used to update plan data and accountings being maintained by RMI. Confirmations of gross wage and hour information, as well as reported 401(k) deferrals and other payments have been sent to 28 employers during the first week in March, 2009. These employers have been given to March 23, 2009 to reply. The additional 17 will be sent during the second week of March with an adjusted reply deadline. Lattimore, Black, Morgan & Cain PLLC, independent accountants secured for conducting an independent audit as required under Department of Labor rules and regulations, has begun its audit planning and will meet with RMI officials on March 16 to review the audit schedule.

Additional information has been developed in connection with funds not forwarded by Castleton to Transamerica during the month of December 2007. These facts, along with discussions and interviews with interested parties, continues to aid the Successor 401(k) Plan Trustee in determining the proper course she may take to collect

amounts that may be due to the Plan. \$261,961.82 is currently estimated to be the total of 401(k) plan funds not paid to Transamerica by The Castleton Group Inc. On December 29, 2008, the Successor 401(k) Plan Trustee filed claims against an insurance policy covering fidelity losses issued by The Travelers Insurance Company. Other actions are under review as well. On February 6, 2009 The Travelers Insurance Company has responded with a letter of reservation of rights and a request for additional information. This process is on-going and continues to involve both the Successor 401(k) Plan Trustee and the Chapter 7 Trustee for The Castleton Group, Inc.

ACCOUNTINGS REGARDING THE 401(k) PLAN

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

In an effort to reduce costs, copies of this Fourth 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 January 1, 2009 through January 31, 2009. Total expenses, as listed on Exhibit 3 include \$1,410.00 in Successor Trustee fees, \$6,153.41 in legal expenses and \$7,762.70 in contract labor expenses (which include 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 \$1,410.00 in Successor Trustee fees, \$6,153.41 in legal expenses and \$7,762.70 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:

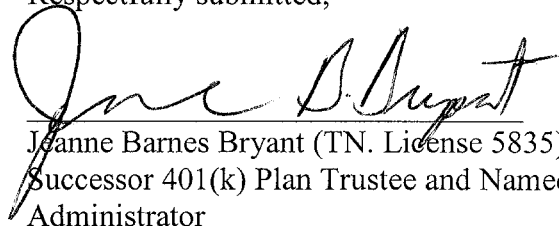
1. Jeanne Barnes Bryant \$1,410.00

- | | | |
|----|------------------------------|------------|
| 2. | Wyatt Tarrant & Combs, LLP | \$6,153.41 |
| 3. | Receivership Management Inc. | \$7,762.70 |
| | \$7,238.25/Contract labor | |
| | \$524.45/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 March 17, 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 Fourth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 17 day of March, 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 Second 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 17 day of March, 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

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

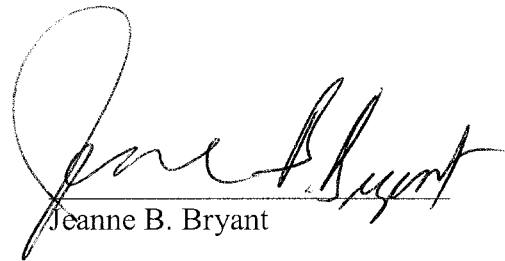
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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

Receivership Management, Inc.

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

Fee Schedule for Castleton Project:

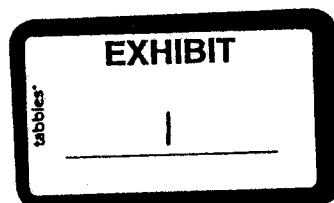
| | |
|-------------------------------------|----------------|
| Jeanne Barnes Bryant | \$150 per hour |
| Rob Moore | \$130 per hour |
| Billy Spaulding(C.P.A.) | \$110 per hour |
| Mary Batey (Claims Adm.) | \$40 per hour |
| Sarah Forton (Tech. Assist. 401k's) | \$45 per hour |
| Information Tech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

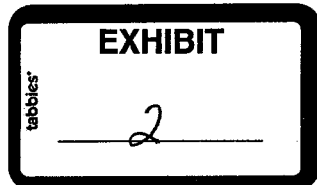
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/09 THROUGH 1/31/09

Jeanne Barnes Bryant

| | |
|-------------------|---------------------------------|
| JANUARY 2009 FEES | <u>1,410.00</u> |
| TOTAL FEES | <u><u>\$1,410.00</u></u> |



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Service Provider | Description of Services | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/2/2009 | Jeanne Barnes Bryant | DISCUSSION WITH ROB MOORE, SARAH FORTON AND BILLY SPAULDING RE LETTERS FOR EMPLOYERS, REVIEW REPORT, DISCUSS CHANGES WITH ROB MOORE, E-MAIL REPORT FOR COMMENT | 0.8 | \$150.00 | \$120.00 |
| 1/5/2009 | Jeanne Barnes Bryant | CALL FROM GRAHAM MATHERNE RE CALL FROM COUNSEL, REVIEW MEMO RE COLLECTIONS FROM ALL SOURCES, E-MAIL FROM BILLY SPAULDING RE TESTING DATA, QUESTION RE SAME, E-MAIL FROM DOL RE REPORT, E-MAIL RE REQUEST ON REPORT, DISCUSSION WITH GRAHAM MATHERNE RE SAME | 1 | \$150.00 | \$150.00 |
| 1/6/2009 | Jeanne Barnes Bryant | QUESTIONS RE LETTER TO EMPLOYERS, E-MAIL FROM GRAHAM MATHERNE RE QUESTIONS ON LETTERS FROM TRUSTEE, DISCUSSION WITH GRAHAM MATHERNE AND ROB MOORE RE PRIVILEGE ISSUES, E-MAIL FROM BILLY SPAULDING RE QUESTIONS ON COLLECTION, E-MAIL FROM GRAHAM MATHERNE RE RECOMMENDATIONS | 0.8 | \$150.00 | \$120.00 |
| 1/7/2009 | Jeanne Barnes Bryant | DISCUSSION WITH ROB MOORE RE LETTER TO EMPLOYERS, CHANGES RE SAME, CALL RE REPORT, REVIEW AND SIGN REPORT | 0.5 | \$150.00 | \$75.00 |
| 1/8/2009 | Jeanne Barnes Bryant | DISCUSSION RE MAILING, WORK RE TESTING, CALL RE REPORT | 0.3 | \$150.00 | \$45.00 |
| 1/9/2009 | Jeanne Barnes Bryant | REPORT RE CONFERENCE WITH TRANSAMERICA RE TESTING, REVIEW INFORMATION FOR MOTION | 0.8 | \$150.00 | \$120.00 |
| 1/12/2009 | Jeanne Barnes Bryant | E-MAIL FROM ROB MOORE RE MCLAMB BANKRUPTCY ISSUES, QUESTIONS RE MEMO, CONFERENCE CALL WITH COURT, REVIEW ORDER RE SAME | 0.4 | \$150.00 | \$60.00 |

CASTLETON GROUP INC 401K PLAN

| | | January 2009 | |
|--------------|---|---------------------|-------------------|
| 1/13/2009 | Jeanne Barnes Bryant | 1 | \$150.00 |
| | DISCUSSION WITH GRAHAM MATHERNE RE RESPONSES ON MCLAMB BANKRUPTCY QUESTIONS, DISCUSSION RE ADDITIONAL INFORMATION NEEDED FROM TRUSTEE, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE PROGRESS ON TESTING ISSUES, CALLS FROM MEMBERS RE QUESTIONS | | |
| 1/14/2009 | Jeanne Barnes Bryant | 0.7 | \$150.00 |
| | E-MAIL FROM GRAHAM MATHERNE RE DRAFT LETTER ON BANKRUPTCY ISSUES, REVIEW SAME, QUESTIONS IN RESPONSE FOR CHANGES, CALLS FROM MEMBERS RE QUESTIONS | | |
| 1/15/2009 | Jeanne Barnes Bryant | 0.5 | \$150.00 |
| | DISCUSSION WITH GRAHAM MATHERNE RE LETTER AND CHANGES TO SAME, CALLS FROM MEMBERS | | |
| 1/16/2009 | Jeanne Barnes Bryant | 0.3 | \$150.00 |
| | E-MAIL WITH AGENDA ITEMS FOR TRUSTEE CALL, QUESTIONS RE SAME, REPORT RE RESPONSE FROM EMPLOYER LETTER | | |
| 1/19/2009 | Jeanne Barnes Bryant | 1 | \$150.00 |
| | MEETING WITH GRAHAM MATHERNE, ROB MOORE, BILLY SPAULDING RE STATUS ON QUESTIONS TO TRUSTEE, DISCUSSION RE REQUEST FOR CONFERENCE CALL, RESPONSE FROM EMPLOYERS | | |
| 1/26/2009 | Jeanne Barnes Bryant | 0.2 | \$150.00 |
| | E-MAIL RE CONFERENCE CALL, REPORT FROM ROB MOORE ON EMPLOYER RESPONSES | | |
| 1/29/2009 | Jeanne Barnes Bryant | 0.1 | \$150.00 |
| | E-MAIL RE TRAVELERS POLICY QUESTIONS | | |
| 1/30/2009 | Jeanne Barnes Bryant | 1 | \$150.00 |
| | DISCUSSION WITH ROB MOORE AND GRAHAM MATHERNE RE QUESTIONS FROM TRAVELERS, CONFERENCE CALL WITH JOE CALLOWAY, RICHARD SPARKMAN, HUGH DAVIS RE AIG POLICY AND RESPONSE, QUESTION RE INFORMATION FROM SUN TRUST | | |
| Total | | | \$1,410.00 |

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/09 THROUGH 1/31/09

Wyatt Tarrant & Combs

JANUARY 2009 FEES INV 768418 6,153.41

TOTAL FEES **\$6,153.41**

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

F.E.I. # 61-0468003

FEBRUARY 10, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 768418

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 JANUARY 31, 2009

REMITTANCE ADVICE PAGE

| | |
|-----------------------------------|-------------|
| TOTAL SERVICES | \$6,100.00 |
| OTHER CHARGES AND DISBURSEMENTS | \$53.41 |
| TOTAL THIS INVOICE | \$6,153.41 |
| PREVIOUSLY BILLED AND OUTSTANDING | \$19,097.75 |
| TOTAL AMOUNT DUE | \$25,251.16 |
| | ===== |

*Posted
8/3-12-09*

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

FEBRUARY 10, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 768418

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 JANUARY 31, 2009

| | | | | |
|----------|---|--------------------|--------------------------------|---------|
| 01/02/09 | REVIEW OF MATERIALS REGARDING ANALYSIS OF AVENUES TO RECOVER; OUTLINE OF MATTERS TO ACCOMPLISH REGARDING EACH AVENUE AND TIME LINE ISSUES REGARDING SAME; DRAFTING AND REVISION AND EDITING AND FINALIZATION OF ANALYSIS MEMO REGARDING RECOVERY AVENUES; REVIEW FIDUCIARY LIABILITY BOND MATERIALS AND REVIEW ADVERSARY PROCEEDING AS AGAINST CLIFTON; E-MAIL TO CLIENT GROUP REGARDING ANALYSIS MEMO. | J. GRAHAM MATHERNE | 5.40 hours at 250.00 per hour. | 1350.00 |
| 01/05/09 | TELEPHONE CONFERENCE WITH BRYANT REGARDING ANALYSIS MEMO AND REGARDING EMPLOYER'S REQUESTS TO SEE MEMOS AND RELATED INFORMATION ON FIDELITY BOND ISSUES. | J. GRAHAM MATHERNE | .20 hours at 250.00 per hour. | 50.00 |
| 01/06/09 | REVIEW EXCEL BACKUP FROM SPAULDING ON LOST TO 401(K); REVIEW ISSUES RAISED BY COUNSEL FOR EMPLOYERS WANTING CONFIDENTIAL MEMOS AND WORK PRODUCT; REVIEW MATERIAL FROM R. MOORE REGARDING SAME; REVIEW LETTER TO TRAVELERS FOR | | | |

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PURPOSES OF DISCLOSING TO EMPLOYER'S ATTORNEY;
CONFERENCE WITH BRYANT AND MOORE REGARDING
ISSUE OF TURNING OVER INFORMATION TO EMPLOYER'S
COUNSEL/PRIVILEGE/WORK PRODUCT ISSUES; REVIEW
TRAVELER'S POLICY INFORMATION REGARDING
PROHIBITIONS FROM PRODUCTION TO OTHERS; E-MAIL
TO BRYANT AND MOORE REGARDING SAME.

J. GRAHAM MATHERNE 1.70 hours at 250.00 per hour. 425.00

01/08/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
STATUS OF RECOVERY EFFORTS AND OPEN ISSUES
REGARDING FEE APPROVALS AND CONTACT WITH
CALLAWAY.

J. GRAHAM MATHERNE .10 hours at 250.00 per hour. 25.00

01/09/09 TELEPHONE CONFERENCE WITH R. MOORE REGARDING
STATUS OF INFORMATION FROM TRANS AMERICAN AND
TOPICS RELATED TO ASSET RECOVERY AND ACCESS TO
DOCUMENTS FROM SUNTRUST.

J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

01/12/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING FEE
APPROVAL HEARING AND REGARDING NEED TO REVIEW
RECENT ASSET RECOVERY MEMO AND PRIORITIZATION
OF NEEDED ACTIONS, REVIEW OF SAME; REVIEW OF 11
U.S.C. SECTION 407(A)(5) REGARDING PRIORITY
REGARDING UNPAID EMPLOYEE BENEFIT PLAN
CONTRIBUTIONS; REVIEW E-MAILS FROM R. MOORE
REGARDING POC FILED B PLAN IN CASTLETON B.R.
AND CROSS-REFERENCE RESEARCH; REVIEW E-MAILS
FROM R. MOORE REGARDING MCLAMB B.R. AND
TELEPHONE CONFERENCES WITH R, MOORE, SCOTT
MCKELLON, J. BIRCHMAN AND H. DAVIS REGARDING
ISSUES RELATING TO PLAN CLAIM OR POTENTIAL
CLAIM IN MCLAMB B.R.; REVIEW OF OBJECTION TO
DISCHARGEABILITY IN MCLAMB B.R.; REVIEW CASE
LAW REGARDING 28 U.S.C. SECTION 1056 (D) AND
RELATED ITEMS AND OFFSET OF MCLAMB/CLIFTON
401(K) BALANCES; FURTHER TELEPHONE CONFERENCE
WITH R. MOORE REGARDING SAME.

J. GRAHAM MATHERNE 4.40 hours at 250.00 per hour. 1100.00

01/13/09 FURTHER LEGAL RESEARCH REGARDING POTENTIAL TO CAPTURE MCLAMB/CLIFTON 401(K) BALANCES, OUTLINE OF ISSUES TO DISCUSS WITH BRYANT REGARDING STATUS OF RECOVERY AVENUES; CONFERENCE WITH BRYANT REGARDING SAME; INITIAL DRAFTING OF MEMO TO EITHER CALLAWAY OR SPARKMAN REGARDING SAME (COMMON INTEREST PRIVILEGE DOCUMENT); REVISIONS REGARDING SAME AND REVIEW DOCUMENTS REGARDING SAME.
J. GRAHAM MATHERNE 4.60 hours at 250.00 per hour. 1150.00

01/14/09 DRAFTING, REVISION AND FINALIZATION OF A DRAFT OF MEMO TO SPARKMAN REGARDING DISCUSSION NEEDED ON POSITION RELATING TO RECOVERY EFFORTS; REVIEW E-MAIL REGARDING AIG REQUESTING PLAN DOCUMENT INFORMATION AND FURTHER DRAFTING AND REVISION TO DRAFT MEMO AND E-MAIL TO CLIENT GROUP.
J. GRAHAM MATHERNE 3.20 hours at 250.00 per hour. 800.00

01/16/09 DRAFTING OF OUTLINE/AGENDA FOR PROPOSED TELEPHONE CONFERENCE WITH SPARKMAN RELATING TO ISSUES RAISED IN PREVIOUS MEMO TO BRYANT REGARDING AVENUES OF RECOVERY; REVISE AND FINALIZE OUTLINE; E-MAIL TO BRYANT AND MOORE REGARDING SAME.
J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour. 275.00

01/19/09 CONFERENCE WITH R. MOORE, B. SPAULDING AND J. BRYANT REGARDING QUESTIONS AND TOPICS FOR DISCUSSION WITH SPARKMAN'S GROUP REGARDING ASSET RECOVERY AVENUES.
J. GRAHAM MATHERNE .30 hours at 250.00 per hour. 75.00

01/26/09 E-MAILS WITH R. MOORE AND REVIEW OTHER E-MAILS OF SPARKMAN GROUP REGARDING SCHEDULING OF TELEPHONE CONFERENCE REGARDING ASSET RECOVERY ISSUES; REVIEW ASSET RECOVERY MEMO SENT EARLIER TO SPARKMAN GROUP.
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

01/27/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING CONFERENCE WITH SPARKMAN AND HIS GROUP REGARDING ASSET RECOVERY ISSUE.
J. GRAHAM MATHERNE .10 hours at 250.00 per hour. 25.00

WYATT, TARRANT & COMBS, LLP
JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 768418

Feb 10, 2009
PAGE 5

| | | |
|----------|--|--------|
| 01/28/09 | TELEPHONE CALL AND VOICEMAILS WITH TRAVELERS REGARDING STATUS ISSUES; TELEPHONE CONFERENCE WITH BRYANT TO SAME; REVIEW E-MAIL FROM TRAVELERS WITH POLICY ATTACHED AND REQUEST FOR FIDUCIARY LIABILITY POLICY; E-MAIL TO MOORE AND BRYANT REGARDING SAME. J. GRAHAM MATHERNE .60 hours at 250.00 per hour. | 150.00 |
| 01/29/09 | REVIEW MATERIALS REGARDING UPCOMING CONFERENCE WITH SPARKMAN RELATED TO ASSET RECOVERY OPTIONS. J. GRAHAM MATHERNE .30 hours at 250.00 per hour. | 75.00 |
| 01/30/09 | TELEPHONE CONFERENCE WITH BRYANT REGARDING UPCOMING CONFERENCE CALL WITH SPARKMAN ON ASSET RECOVERY ISSUES; REVIEW MEMOS TO BRYANT REGARDING SAME AND REVIEW OF AGENDA AS TO SPARKMAN'S CONFERENCE CALL; CONFERENCE WITH BRYANT AND MOORE PRIOR TO AND PARTICIPATE IN CONFERENCE CALL WITH SPARKMAN, H. DAVIS AND J. CALLAWAY REGARDING PURSUIT OF CLAIMS IN FIDELITY BOND/FIDUCIARY BOND/MCLAMB B.R./CLIFTON AND RELATED TOPICS; CONFERENCE WITH R. MOORE AND J. BRYANT POST CONFERENCE CALL REGARDING SAME. J. GRAHAM MATHERNE 1.20 hours at 250.00 per hour. | 300.00 |
| 01/31/09 | REVIEW MATERIAL DISCUSSED IN FRIDAY CONFERENCE CALL REGARDING ASSET RECOVERY; E-MAIL TO SPARKMAN REGARDING ADDITIONAL REQUESTS OF INFORMATION TO ASSIST IN SAME; E-MAIL TO CLIENT REGARDING CONTACT OF TRAVELERS AND REGARDING CROSS-REFERENCE TO FIDUCIARY LIABILITY POLICY. J. GRAHAM MATHERNE .50 hours at 250.00 per hour. | 125.00 |

TOTAL SERVICES

24.40 \$6,100.00

OUTSIDE DELIVERY COSTS
PHOTOCOPIES

46.06
7.35

OTHER CHARGES AND DISBURSEMENTS

\$53.41

TOTAL THIS INVOICE

\$6,153.41

PREVIOUSLY BILLED AND OUTSTANDING

\$19,097.75

CONTINUE NEXT PAGE

WYATT, TARRANT & COMBS, LLP
JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 768418

Feb 10, 2009
PAGE 6

TOTAL AMOUNT DUE

\$25,251.16

=====

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

| *-----TIMEKEEPER-----* | RATE | HOURS | FEEES |
|------------------------|--------|-------|---------|
| J MATHERNE PARTNER | 250.00 | 24.40 | 6100.00 |

**Invoice Number**

9-042-86915

Invoice Date

Jan 07, 2009

Account Number

0370-0703-0

Page

5 of 7

Tracking ID: 797213995333 continued

Picked up: Dec 30, 2008**Payor:** Shipper**Cust. Ref.:** 6716/1**Ref.#3:****Ref.#2:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.00% to this shipment.
- Distance Based Pricing, Zone 5
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation INET
 Tracking ID 796221330700
 Service Type FedEx Priority Overnight
 Package Type Customer Packaging
 Zone 05
 Packages 1
 Rated Weight 3.0 lbs, 1.4 kgs
 Delivered Dec 31, 2008 10:44
 Svc Area A2
 Signed by C.KENDRICK
 FedEx Use 000000000/0001552/_

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

Recipient
 Stephen Gillette
 Travelers
 770 PENNSYLVANIA DR STE 110
 EXTON PA 19341 US

Transportation Charge
 Fuel Surcharge
Total Charge

40.05

6.01

\$46.06

USD

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 1/01/09 THROUGH 1/31/09

Receivership Management, Inc.

| | | |
|-------------------|---------------|---------------------------------|
| JANUARY 2009 FEES | 7,238.25 | |
| RMI EXPENSES | <u>524.45</u> | <u>7,762.70</u> |
| TOTAL FEES | | <u><u>\$7,762.70</u></u> |

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Client | Description | Hours | Rate | Total |
|----------|----------------------|---|-------|----------|----------|
| 1/2/2009 | Billy B. Spaulding | CONTINUE WORK ON DEVELOPING DATABASE WHICH CAN BE USED AS VERIFICATION BY EMPLOYERS OF 2007 PLAN TESTING DATE. RECONCILE SAMPLE OF EMPLOYEES GROSS WAGES PER DARWIN CHECKS ISSUED AND 401 DEF REPORTS WITH DATABASE OF 2007 401 K ACTIVITY RECORDED IN TRANSAMERICA DATABASE. DISCUSSION ON PLAN TO SEND DATA TO EMPLOYERS. | 4 | \$110.00 | \$440.00 |
| 1/2/2009 | Robert E. Moore, Jr. | MEETING WITH B.SPAULDING, J.BRYANT, AND S.FORTON RE: ISSUING PLAN TESTING DATA TO EMPLOYERS .25; REVISE SECOND FEE NOTICE AND REPORT .3; DRAFT TRANSMITTAL MEMO TO EMPLOYERS RE: PAYROLL DATA .2; REVIEW OF DATA FORMAT WITH B.SPAULDING .3; EMAIL TO R.SILVA AND R.MAPES RE: DB MANAGEMENT INFORMATION AUTHORIZATION .10; DRAFT BANK INFORMATION REQUEST LETTER .5 | 1.65 | \$130.00 | \$214.50 |
| 1/2/2009 | Sarah D. Forton | DISCUSSION WITH BILLY SPAULDING, ROB MOORE AND JEANNE BRYANT RE: CENSUS DATA, WORK ON FEE REPORT | 1 | \$45.00 | \$45.00 |

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Participant | Description | Hours | Rate | Total |
|----------|----------------------|---|-------|----------|----------|
| 1/3/2009 | Billy B. Spaulding | WORK ON IDENTIFICATION AND DOCUMENTATION OF CLIENT DIFFERENCES IN DARWIN DATABASE AND TRANSAMERICA DATABASE. OTHER THAN THE FACT THAT DARWIN USES AN ALPHA CLIENT CODE AND TRANSAMERICA USES A NUMERIC CODE, TRANSAMERICA APPARENTLY CONSOLIDATED CERTAIN DARWIN ALPHA CODES INTO ONE TRANSAMERICA NUMERIC CODE. THIS PROCEDURE WAS DONE ONLY FOR THE "GROUP AND "INC" SEGMENTS. HOWEVER IN ORDER TO VERIFY CONSISTENT EMPLOYEE WAGE REPORTING IN BOTH DATABASES, THE DIFFERENCES IN THE CODES MUST BE DOCUMENTED. ANALYSIS OF TRANSAMERICA "GCI" 2007 RECEIPTS DATABASE TO ADD ADDITIONAL IDENTIFICATION TO EMPLOYEES SHOWN WITH SAME LAST NAME. LAST NAME WILL BE USED TO ADD SSN, DOH AND DOB INFORMATION TO DARWIN 2007 401 K DEFERRAL DATABASE PRIOR TO SENDING TO EMPLOYERS FOR VERIFICATION. | 5 | \$110.00 | \$550.00 |
| 1/5/2009 | Billy B. Spaulding | CONTINUE ANALYSIS OF TRANSAMERICA "GCI" 2007 RECEIPTS DATABASE TO ADD ADDITIONAL IDENTIFICATION TO EMPLOYEES SHOWN WITH SAME LAST NAME. LAST NAME WILL BE USED TO ADD SSN, DOH AND DOB INFORMATION TO DARWIN 2007 401 K DEFERRAL DATABASE PRIOR TO SENDING TO EMPLOYERS FOR VERIFICATION. | 1.6 | \$110.00 | \$176.00 |
| 1/5/2009 | Sarah D. Forton | DOWNLOAD ACTIVITY STATEMENTS FROM TRANSAMERICA WEBSITE, CALL FROM PARTICIPANT RE: STATUS | 0.5 | \$45.00 | \$22.50 |
| 1/6/2009 | Billy B. Spaulding | WORK WITH CSV FILES PROVIDED BY E MARTING OFFICE OF DETAIL BACKUP FOR NOV AND DEC 2007 UNPAID 401 K AMOUNTS. CONVERT FILES TO EXCEL AND ADD ADDITIONAL COLUMNS TO AID IN ANALYSIS AND DOCUMENTATION OF DIFFERENCES IN TOTALS SHOWN ON INDIVIDUAL FILE AND AMOUNTS SHOWN ON HARDCOPY OF UNPAID 401 K AMOUNTS. PREPARE E MAIL TO ATTORNEY DOCUMENTING ANALYSIS AND PROVIDING REPORT OF FINDINGS. | 2.4 | \$110.00 | \$264.00 |
| 1/6/2009 | Robert E. Moore, Jr. | RESPOND TO QUESTIONS, DISCUSSIONS FROM B.SPAULDING RE: EMPLOYER IDENTIFICATION AND GROSS WAGE REPORTING .25; EMAILS TO R.SILVA AND R.MAPES RE: SCHEDULING CONFERENCE CALL AND STATUS ON DB MANAGEMENT REQUEST .2; RESPOND TO ATTORNEY CLIENT QUESTIONS FROM J.BRYANT .2; CONFERENCE CALL WITH J.BRYANT RE: TRAVELERS .3 | 0.95 | \$130.00 | \$123.50 |

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Name | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/6/2009 | Sarah D. Forton | CALL FROM PARTICIPANT MACE RE: STATUS | 0.25 | \$45.00 | \$11.25 |
| 1/7/2009 | Billy B. Spaulding | DISCUSSIONS ON FORMAT AND CONTENT OF PLAN TESTING DATA TO SEND TO EMPLOYERS FOR VERIFICATION. ADDITIONAL RECONCILIATION OF EMPLOYEE GROSS WAGE AND 401 DEFERRAL BALANCES BETWEEN TRA DATABASE AND DARWIN. | 1.4 | \$110.00 | \$154.00 |
| 1/7/2009 | Robert E. Moore, Jr. | MEETING WITH B.SPAULDING RE: PLAN TESTING DATA REQUEST TO EMPLOYERS, MISSING DATA INFORMATION, DRAFT INFORMATION REQUEST MEMORANDUM, REVIEW WITH J.BRYANT, INCORPORATE REVISIONS, PRESENT FOR SIGNATURE TO J.BRYANT 2.5 | 2.5 | \$130.00 | \$325.00 |
| 1/7/2009 | Sarah D. Forton | DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE: CENSUS DATA TO EMPLOYERS | 0.25 | \$45.00 | \$11.25 |
| 1/8/2009 | Billy B. Spaulding | WORK ON IDENTIFYING AND ADJUSTING LAST NAME TO BE USED TO COMPARE TRA "INC" AND "GROUP" DATABASE WITH DARWIN. | 1.5 | \$110.00 | \$165.00 |
| 1/8/2009 | Robert E. Moore, Jr. | CONFIRM CONFERENCE CALL WITH R.SILVA AND R.MAPES AT TRANSAMERICA .10; REVIEW ERISA INFORMATION RE: MULTIPLE EMPLOYER PLAN MISSING EMPLOYERS AND TESTING .75; | 0.85 | \$130.00 | \$110.50 |
| 1/8/2009 | Sarah D. Forton | WORK ON FEE FILING, MAIL OUT FEE FILING, MAIL OUT LETTERS TO EMPLOYEES RE: CENSUS DATA | 2.5 | \$45.00 | \$112.50 |
| 1/9/2009 | Billy B. Spaulding | PARTICIPATE IN PHONE CONFERENCE WITH TRANSAMERICA TO DISCUSS PLAN TESTING DATA REQUIREMENTS. ANALYSIS OF 2007 CHECKS ISSUED DATABASES TO IDENTIFY AND DOCUMENT EMPLOYEES WITH 401 K ACTIVITY AND THOSE WITHOUT ACTIVITY. INFORMATION WILL NEED TO BE PRESENTED THIS WAY WHEN PLAN TESTING FILE IS SENT TO TRANSAMERICA. | 4 | \$110.00 | \$440.00 |
| 1/9/2009 | Robert E. Moore, Jr. | CONFERENCE CALL WITH ROD SILVA, ROBERT MAPES, AND B.SPAULDING RE: GROSS WAGE REPORTING, MISSING COMPENSATION, MISSING EMPLOYERS, DB MANAGEMENT REQUEST .75; MEETING WITH J.BRYANT RE: PREPARATION FOR HEARING AND UPDATE REGARDING PLAN TESTING 1.0 | 1.75 | \$130.00 | \$227.50 |
| 1/12/2009 | Billy B. Spaulding | DISCUSSION AND DOCUMENTATION OF \$262,000 UNPAID 401 K FUNDS AT 12-31-07. DISCUSSIONS AND DOCUMENTATION OF DIFFERENCES IN EMPLOYERS SHOWN ON TRANSAMERICA AND CASTLETON (DARWIN) DATABASES. READ DOCUMENTATION RELATING TO POC FILED AGAINST CASTLETON FOR 401 K PLAN. | 1 | \$110.00 | \$110.00 |

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Name | Description | Hours | Rate | Total |
|-----------|----------------------|--|-------|----------|----------|
| 1/12/2009 | Robert E. Moore, Jr. | ATTEND CONFERENCE CALL HEARING RE: BANKRUPTCY ADMINISTRATORS OBJECTIONS TO FEES .3; DRAFT PROPOSED ORDER APPROVING FEES .5; REVIEW MATHERNE MEMORANDUM RE: CLAIMS ISSUES, DRAFT RESPONSE 1.0; RESEARCH MCLAMB BANKRUPTCY, SUPPLY IMPORTANT DOCUMENTS TO J.BRYANT AND G.MATHERNE 1.0; CONFERENCE CALL WITH J.BRYANT AND G.MATHERNE RE: SAME .3; CALL FROM G.MATHERNE RE: CALLS TO S.MCKELLER, MCLAMB TRUSTEE, AND H.DAVIS RE: MCLAMB AND CLAIMS ISSUES .6 | 3.7 | \$130.00 | \$481.00 |
| 1/12/2009 | Sarah D. Forton | DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE: MISSING EMPLOYERS, MAIL OUT FEE ORDER | 0.5 | \$45.00 | \$22.50 |
| 1/13/2009 | Billy B. Spaulding | PREPARE MONTH END CLOSING ENTRIES AND UPDATE TRIAL BALANCE THRU 12-31-08. INSPECT ASSET AND LIABILITY ACCOUNTS FOR PROPER BACKUP DOCUMENTATION. PREPARE SCHEDULE OF RECEIPTS AND DISBURSEMENTS THRU 12-31-08. ANALYZE RELATION OF MM FUNDING ACCOUNT BALANCE AND CLAIM BENEFITS PAYABLE. | 0.5 | \$110.00 | \$55.00 |
| 1/13/2009 | Robert E. Moore, Jr. | REVIEW PLAN TESTING ITEMS AND LITIGATION ISSUES WITH J.BRYANT AND B.SPAULDING 1.2 | 1.2 | \$130.00 | \$156.00 |
| 1/13/2009 | Sarah D. Forton | PACKAGE FROM TRANSAMERICA RE: MISSING PARTICIPANT STATEMENTS, INTELIGUS SEARCHES RE: SAME | 1 | \$45.00 | \$45.00 |
| 1/14/2009 | Robert E. Moore, Jr. | PARTICIPANT CALL .10; REVIEW EMAILS FROM H.DAVIS .10; CALL WITH R.MAPES RE: INFORMATION REQUEST FROM J.CALLOWAY AND H.DAVIS .10; REVIEW LITIGATION ISSUES MEMO .25; CALL FROM PACKRAT RE: INFORMATION REQUEST ON GROSS WAGE REPORT .10; REVIEW REPORT RECEIVED FROM 1800PACKRAT WITH B.SPAULDING AND S.FORTON .2 | 0.75 | \$130.00 | \$97.50 |
| 1/14/2009 | Sarah D. Forton | MAIL OUT PARTICIPANT NOTICES RE: MISSING PARTICIPANTS | 3 | \$45.00 | \$135.00 |
| 1/15/2009 | Billy B. Spaulding | ANALYSIS OF DATABASES IN ORDER TO DEVELOP PROCEDURE TO DOCUMENT AND THEN INCORPORATE DEC 2007 PAYROLL CHECKS ISSUED DIRECTLY BY EMPLOYERS INTO 2007 PLAN TESTING DATA. | 2 | \$110.00 | \$220.00 |

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Name | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/15/2009 | Robert E. Moore, Jr. | REVIEW CORRESPONDENCE FROM TRANSAMERICA RE: OUTSTANDING LOANS, FORWARD TO B.SPAULDING .2; REVIEW CORRESPONDENCE FROM ALTERNATIVE ACCESS RE: 2007 GROSS WAGE INFORMATION, FORWARD TO B.SPAULDING .2; RETURNED CALL TO J.PART OF FAMILY MEDICAL SUPPLY RE: GROSS WAGE INFORMATION REQUEST .2; RETURNED CALL TO BILL CLARK OF WAKE FORREST URGENT CARE RE: GROSS WAGE INFORMATION REQUEST .2 | 0.8 | \$130.00 | \$104.00 |
| 1/16/2009 | Billy B. Spaulding | CONTINUE WORK ON DEVELOPING DATABASES AND PROCEDURES TO INCORPORATE NON DARWIN PAYROLL CHECKS INTO PLAN TESTING DATA. | 2.5 | \$110.00 | \$275.00 |
| 1/16/2009 | Robert E. Moore, Jr. | REVIEW INFORMATION FAXED BY WAKE FORREST URGENT CARE RE: GROSS WAGE REPORTING FOR 2007, SHARE SAME WITH B.SPAULDING FOR REVIEW .2; REVIEW WITH B.SPAULDING INFORMATION SENT BY TRANSAMERICA IN RESPONSE TO DB MANAGEMENT INFORMATION REQUEST .25 | 0.45 | \$130.00 | \$58.50 |
| 1/16/2009 | Sarah D. Forton | IDENTIFY EMPLOYEE RECORDS TO BE USED AS FORMAT TO DOCUMENT GROSS WAGES PAID OUTSIDE DARWIN SYSTEM, RE-MAIL QUARTERLY STATEMENTS RE: RETURN MAIL | 3.5 | \$45.00 | \$157.50 |
| 1/17/2009 | Billy B. Spaulding | ADDITIONAL WORK ON INC 2007 CKS DATABASE TO IDENTIFY UNIQUE EMPLOYEE RECORDS TO USE FOR INPUTTING NON DARWIN WAGES. | 2.4 | \$110.00 | \$264.00 |
| 1/19/2009 | Robert E. Moore, Jr. | MEETING WITH J.BRYANT, G.MATHERNE AND B.SPAULDING RE: LITIGATION CLAIM MANAGEMENT .7 | 0.7 | \$130.00 | \$91.00 |
| 1/20/2009 | Robert E. Moore, Jr. | RETURNED CALLS TO KAREN HOUSE OF MMI ASSOCIATES, MIKE HENSLEY RE: INFORMATION REQUEST .10; REVIEW EMAIL FROM R.MAPES RE: MISSING EMPLOYERS AND DISCUSSION OF SAME WITH J.BRYANT .2 | 0.2 | \$130.00 | \$26.00 |
| 1/20/2009 | Sarah D. Forton | IDENTIFY EMPLOYEE RECORDS TO BE USED AS FORMAT TO DOCUMENT GROSS WAGES PAID OUTSIDE DARWIN SYSTEM | 4.5 | \$45.00 | \$202.50 |
| 1/21/2009 | Billy B. Spaulding | READ R.MAPES E MAIL ON MISSING EMPLOYERS. PREPARE REQUEST TO E.MARTIN FOR 5 CSV FILES OF 2007 CHECKS. | 0.8 | \$110.00 | \$88.00 |

Monday, February 23, 2009

CASTLETON GROUP INC 401K PLAN

January 2009

| Date | Name | Description | Hours | Rate | Total |
|-----------|----------------------|---|-------|----------|----------|
| 1/21/2009 | Robert E. Moore, Jr. | REVIEW EMAIL FROM B.SPAULDING TO K.GREGORY, DISCUSSION OF SAME RE: MISSING EMPLOYERS CONFIRMED BY TRANSAMERICA .10; RESPOND TO QUESTIONS FROM S.FORTON RE: MESSAGES, RETURNED CALL TO K.HOUSE OF MMI .15; EMAILS FROM R.MAPES AND TO H.DAVIS AND S.ENNIS RE: EGTRRA AMENDMENTS AND DOCUMENT REQUESTS .2 | 0.45 | \$130.00 | \$58.50 |
| 1/21/2009 | Sarah D. Forton | INPUT GROSS WAGES INTO DATABASE RE: EMPLOYER RESPONSES | 5.5 | \$45.00 | \$247.50 |
| 1/23/2009 | Robert E. Moore, Jr. | REVIEW FAXED EMPLOYER INFORMATION .2; CALL WITH S. ATWATER WOOD RE: LETTER AND STATUS OF PLAN .75; REVIEW EMAIL FROM S.ENNIS .10; REVIEW INFORMATION WITH B.SPAULDING RE: ATWATER WOOD INFORMATION .10 | 1.15 | \$130.00 | \$149.50 |
| 1/23/2009 | Sarah D. Forton | INPUT GROSS WAGES INTO DATABASE RE: EMPLOYER RESPONSES | 2 | \$45.00 | \$90.00 |
| 1/25/2009 | Robert E. Moore, Jr. | REVIEW EMAILS FROM H.DAVIS AND J.CALLOWAY RE: UPCOMING CONFERENCE CALL .10 | 0.1 | \$130.00 | \$13.00 |
| 1/26/2009 | Billy B. Spaulding | DISCUSSION AND DOCUMENTATION ON RESPONSES RECEIVED ON REQUEST FOR DEC 2007 WAGES PAID SEPARATELY FROM CASTLETON. | 0.6 | \$110.00 | \$66.00 |
| 1/26/2009 | Robert E. Moore, Jr. | EMAIL INFORMATION RE: CONFERENCE CALLS .10; REVIEW INFORMATION ON NON-RESPONSIVE EMPLOYERS TO GROSS WAGE REQUESTS .5; FOLLOW UP WITH COURT CLERKS OFFICE RE: ORDER APPROVING FIRST REPORT .3 | 0.9 | \$130.00 | \$117.00 |
| 1/27/2009 | Robert E. Moore, Jr. | PREPARE TRANSFER LETTER .5 | 0.5 | \$130.00 | \$65.00 |
| 1/28/2009 | Sarah D. Forton | INPUT GROSS WAGES INTO DATABASE RE: EMPLOYER RESPONSES | 4 | \$45.00 | \$180.00 |
| 1/29/2009 | Robert E. Moore, Jr. | FINALIZE SCHEDULING OF CONFERENCE CALL .25; REVIEW EMPLOYER CALL SHEET WITH S.FORTON .2 | 0.45 | \$130.00 | \$58.50 |
| 1/29/2009 | Sarah D. Forton | CALL FROM PARTICIPANT PULLEY, RE-MAIL QUARTERLY STATEMENT | 0.25 | \$45.00 | \$11.25 |
| 1/30/2009 | Robert E. Moore, Jr. | PRELIMINARY MEETING TO CONFERENCE CALL .25; CONFERENCE CALL WITH R.SPARKMAN, J.CALLOWAY, H.DAVIS, J.BRYANT, AND G.MATHERNE RE: LITIGATION ISSUES .75; REVIEW OF DISCUSSION ITEMS AND TASKS WITH J.BRYANT AND G.MATHERNE RE: LITIGATION .2 | 1.2 | \$130.00 | \$156.00 |

CASTLETON GROUP INC 401K PLAN

| | | January 2009 | |
|--------------|--|---------------------|-------------------|
| 1/30/2009 | Sarah D. Forton | 1 | \$45.00 |
| | CALL FROM PARTICIPANTS RE: STATUS, RE-MAIL QUARTERLY STATEMENT, FAX RE: FEE REIMBURSEMENT, WORK ON FILES | | \$45.00 |
| Total | | | \$7,238.25 |

RMI EXPENSE RECOVERABLE CASTLETON

12/31/08 Through 1/31/09

| Category Description | 12/31/08- 1/31/09 |
|------------------------------|----------------------|
| 5300 EXPENSES | |
| 6205-COPIES | -167.50 |
| 6210-POSTAGE | -229.38 |
| 6215-COURIER & OVERNIGHT | -61.97 |
| 6222-TELEPHONE LONG DISTANCE | -65.60 |
| TOTAL 5300 EXPENSES | -524.45 |
| OVERALL TOTAL | -524.45 |

3/9/2009
1:10 PM

RMI POSTAGE CHARGES

| MM | DD | YY | CODE | COMP | METER | CHARGE | RECVR | DESCRIPTION |
|----|----|------|--------------------|------|-------|--------|-------|-------------|
| 1 | 8 | 2009 | CASTLE | | 68.45 | 18.90 | | |
| 1 | 12 | 2009 | CASTLE | | 65.09 | 0.42 | | |
| 1 | 14 | 2009 | CASTLE | | 36.66 | 7.14 | | |
| 1 | 16 | 2009 | CASTLE | | 24.99 | 1.00 | | |
| 1 | 16 | 2009 | CASTLE | | 19.22 | 2.00 | | |
| 1 | 20 | 2009 | CASTLE | | 18.22 | 1.00 | | |
| 1 | 21 | 2009 | CASTLE | | 15.22 | 3.00 | | |
| 1 | 30 | 2009 | CASTLE | | 59.08 | 1.00 | | |
| 1 | 30 | 2009 | CASTLE | | 52.97 | 1.00 | | |
| | | | Grand Total | | | 35.46 | | |

18505

CASTLETON

BRENTWOOD MPO
BRENTWOOD, Tennessee
370279998
4761480027 -0098
01/08/2009 (615)377-3516 03:25:25 PM

| Product Description | Sale Qty | Receipt Unit Price | Final Price |
|--|----------|--------------------|-------------|
| RALEIGH NC 27607 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238750 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| BENSON NC 27504 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238767 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| CARY NC 27511 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238774 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| RALEIGH NC 27609 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238781 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| RALEIGH NC 27607 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238798 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| CARY NC 27518 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238804 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| LILLINGTON NC 27546 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238811 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| DURHAM NC 27705 Zone-4 First-Class Large Env 3.10 oz. Certi Label: | | | \$1.34 |

Issu

| | | | |
|--|--|--|--------|
| FUQUAY Zone-4 Large Env 3.10 oz. Certified Label #: 70080500000216238835 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| BURLINGTON NC 27217 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238842 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| WILKESBORO NC 28697 Zone-3 First-Class Large Env 3.20 oz. Certified Label #: 70080500000216238859 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| RALEIGH NC 27606 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238866 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| CARY NC 27511 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238873 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| RALEIGH NC 27607 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238880 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| CARY NC 27513 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238897 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| ELIZABETH CITY NC 27909 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238903 | | | \$1.34 |
| Issue PVI: | | | \$4.04 |
| CARY NC 27511 Zone-4 First-Class Large Env 3.10 oz. Certi Label: | | | \$1.34 |
| Issue PVI: | | | \$4.04 |

| | | |
|-------------------------|----------------------|--------|
| Ct | | .34 |
| Zc | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238927 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| WAKE FOREST NC 27587 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.20 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238934 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| MORRISVILLE NC 27560 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238958 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| RALEIGH NC 27603 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238941 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| ATLANTA GA 30303 Zone-3 | | \$1.34 |
| First-Class Large Env | | |
| 3.20 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238965 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| RALEIGH NC 27609 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.20 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238972 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| BETHESDA MD 20817 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238514 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| CAMDEN NC 27921 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238521 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| RALEIGH NC 27612 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238538 | |
| | | ===== |
| Iss | | .34 |

| | | |
|-------------------------|----------------------|--------|
| A | | |
| F | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238545 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| MORRISVILLE NC 27560 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238552 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| WILSON NC 27896 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238569 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| THOMASVILLE NC 27360 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238576 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| THOMASVILLE NC 27360 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238583 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| RALEIGH NC 27602 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238996 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| APEX NC 27539 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.20 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238590 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| DURHAM NC 27713 Zone-4 | | \$1.34 |
| First-Class Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238606 | |
| | | ===== |
| Issue PVI: | | \$4.04 |
| CHAPEL HILL NC 27517 | | \$1.34 |
| Zone-4 First-Class | | |
| Large Env | | |
| 3.10 oz. | | |
| Certified | | \$2.70 |
| Label #: | 70080500000216238613 | |
| | | ===== |
| Is | | .34 |

RA: Fi
 0 oz.
 ad
 70080500000216238637
 Issue PVI: \$4.04
 HENDERSON NC 27536 Zone-4 First-Class Large Env 3.20 oz. Certified Label #: 70080500000216238637 \$1.34 \$2.70
 Issue PVI: \$4.04
 DUNN NC 28334 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238644 \$1.34 \$2.70
 Issue PVI: \$4.04
 SPRUCE PINE NC 28777 Zone-3 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238651 \$1.34 \$2.70
 Issue PVI: \$4.04
 HIGH POINT NC 27263 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238668 \$1.34 \$2.70
 Issue PVI: \$4.04
 RALEIGH NC 27612 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238675 \$1.34 \$2.70
 Issue PVI: \$4.04
 DUNN NC 28334 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238682 \$1.34 \$2.70
 Issue PVI: \$4.04
 RALEIGH NC 27603 Zone-4 First-Class Large Env 3.20 oz. Certified Label #: 70080500000216238699 \$1.34 \$2.70
 Issue PVI: \$4.04
 RALEIGH NC 27604 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238705 \$1.34 \$2.70
 Issue PVI: \$4.04

Certified Label #: 70080500000216238712 \$2.70
 Issue PVI: \$4.04
 RALEIGH NC 27606 Zone-4 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238729 \$1.34 \$2.70
 Issue PVI: \$4.04
 AMELIA OH 45102 Zone-3 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238736 \$1.34 \$2.70
 Issue PVI: \$4.04
 FLETCHER NC 28732 Zone-3 First-Class Large Env 3.10 oz. Certified Label #: 70080500000216238743 \$1.34 \$2.70
 Issue PVI: \$4.04

Total: \$193.92

Paid by: Discover \$193.92
 Account #: XXXXXXXXXXXXX7716
 Approval #: 008846
 Transaction #: 385
 23 903580025 1602870824

Order stamps at USPS.com/shop or call 1-800-Stamp24. Go to USPS.com/clicknship to print shipping labels with postage. For other information call 1-800-ASK-USPS.

Bill#: 1000202087309
 Clerk: 16

All sales final on stamps and postage
 Refunds for guaranteed services only
 Thank you for your business

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Go to: <http://gx.gallup.com/pos>

TELL US ABOUT YOUR RECENT
 POSTAL EXPERIENCE

YOUR OPINION COUNTS

It: .04



| | | | |
|--------------------------------------|-------------------------------------|--------------------------------------|-----------------------|
| Invoice Number 9-044-03234 | Invoice Date Jan 07, 2009 | Account Number 2814-8258-0 | Page 3 of 3 |
|--------------------------------------|-------------------------------------|--------------------------------------|-----------------------|

FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Dec 12, 2008 **Cust. Ref.:** CASTLETON 401K PLAN **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.00% to this shipment.
- Distance Based Pricing, Zone 4

| | | | | |
|---------------------|--------------------------|-------------------------------|---------------------|----------------|
| Automation | INET | Sender | Recipient | |
| Tracking ID | 797175614256 | Sarah Forton | CLERK OF THE COURT | |
| Service Type | FedEx Standard Overnight | Receivership Management, Inc. | US BANKRUPTCY COURT | |
| Package Type | FedEx Envelope | 783 Old Hickory Blvd | 300 FAYETTEVILLE ST | |
| Zone | 04 | BRENTWOOD TN 37027 US | RALEIGH NC 27602 US | |
| Packages | 1 | | | |
| Rated Weight | N/A | | | |
| Delivered | Dec 15, 2008 11:20 | Transportation Charge | | 18.35 |
| Svc Area | A1 | Adult Signature | | 3.50 |
| Signed by | D.BARRETT | Fuel Surcharge | | 2.75 |
| FedEx Use | 000000000/0000222/_ | Total Charge | USD | \$24.60 |

Dropped off: Dec 29, 2008 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 15.00% to this shipment.
- Distance Based Pricing, Zone 4

| | | | | |
|---------------------|--------------------------|-------------------------------|---------------------|----------------|
| Automation | INET | Sender | Recipient | |
| Tracking ID | 797213861192 | Sarah Forton | HUGH W DAVIS II | |
| Service Type | FedEx Standard Overnight | Receivership Management, Inc. | 301 FAYETTEVILLE ST | |
| Package Type | FedEx Pak | 783 Old Hickory Blvd | RALEIGH NC 27601 US | |
| Zone | 04 | BRENTWOOD TN 37027 US | | |
| Packages | 1 | | | |
| Rated Weight | 2.0 lbs, 0.9 kgs | | | |
| Delivered | Dec 30, 2008 09:35 | Transportation Charge | | 29.45 |
| Svc Area | A1 | Adult Signature | | 3.50 |
| Signed by | G.M TAYLOR | Fuel Surcharge | | 4.42 |
| FedEx Use | 000000000/0001327/_ | Total Charge | USD | \$37.37 |

| | | |
|----------------------------|------------|----------------|
| Shipper Subtotal | USD | \$61.97 |
| Total FedEx Express | USD | \$61.97 |

