

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

**NINTH 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 Ninth Report and Fee Notice for fees and expenses for the period of June 1, 2009 to June 30, 2009.

ACTIVITY REPORT

During the months of June 2009 and July 2009, Receivership Management, Inc. (RMI) spent significant time responding to specific information requests and problems from Transamerica. These problems related to plans informally terminated by Castleton in prior years, employer-sponsor status of certain plans, collection of deferral information not maintained by Castleton and plan year 2006 deferral and salary information for those employers who entered the Plan in 2007. On July 2, 2009, plan testing data was transferred to Transamerica for ERISA compliance testing.

Significant data exceptions were reported in July with 13 employer plans and 94 individual employees. With cooperation of many organizations out side of Transamerica, RMI was able to resolve the data exceptions with all 13 employers and the 94 employees. These data exceptions related to deferral contributions, match contributions, highly compensated employees, and potential lost interest earnings for one employer's employees. Transamerica has indicated it will complete its role in plan testing in early August.

Lattimore, Black, Morgan & Cain PLLC, (LBMC) independent accountants secured for conducting an independent audit as required under Department of Labor rules

and regulations, began its audit of the plan on March 16, 2009. As of the end of July, 2009, one (1) audit information request remained pending to complete the audit for plan year 2007.

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, RMI completed its gathering of information to respond to The Travelers Insurance Company in early June. A detailed response to Transamerica was submitted by the Successor 401(K) Trustee on June 12, 2009. Since her submission the Successor 401(K) Trustee understands Travelers has consulted with outside counsel regarding the issues presented by the Plan's claim against Traveler.¹

A conference meeting has been requested in July, but not yet scheduled to follow up on the claim pending with Travelers. The Successor 401(K) Trustee continues to monitor the bankruptcy proceedings of James McLamb and Suzanne Clifton.

The Successor Trustee and RMI have requested the assistance of the U.S. Department of Labor to coordinate with the U.S. Department of Treasury Internal Revenue Service. The Department of Labor is currently attempting to provide coordinated contact with the IRS.

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 Ninth 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 June 1, 2009 through June 30, 2009. Total expenses, as listed on Exhibit 3 include

¹ On August 10, 2009, the Travelers sent an analysis of facts. The Independent Fiduciary is currently reviewing this correspondence.

\$2,797.50 in Successor Trustee fees, \$5,393.03 in legal expenses and \$16,923.63 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.

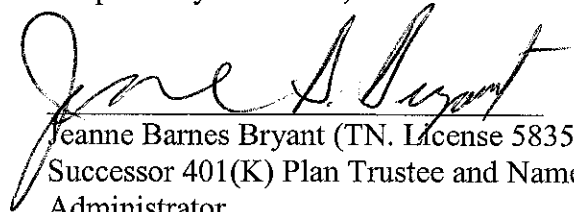
In the absence of any objection, reimbursement of \$2,797.50 in Successor Trustee fees, \$5,393.03 in legal expenses and \$16,923.63 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|--------------------------------|-------------|
| 1. | Jeanne Barnes Bryant | \$2,797.50 |
| 2. | Wyatt Tarrant & Combs, LLP | \$5,393.03 |
| 3. | Receivership Management Inc. | \$15,137.73 |
| | \$14,991.50/Contract labor | |
| | \$146.23/Other expenses | |
| 4. | Adams, Martin & Associates, PA | \$1,785.90 |

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 August 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 Ninth 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 August, 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 Ninth 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 August, 2009 to the parties noted below

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Harnett Tractor Company, Inc
Attn: David Lewis
1500 S. Clinton Ave
Dunn, NC 28334

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

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

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

Klein Decisions, LLC
Attn: Robert Padgette & Sally Atwater
801 Jones Franklin Road, Ste. 270
Raleigh, NC 27606

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

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

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

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

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

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

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

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

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

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

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

The Animal Hospital of Wilkes, P.A.
Attn: John Stinson & Stephanie Stinson
1609 Curtis Bridge Road
Wilkesboro, NC 28697

Triangle Cable Splicing Co., Inc.
Attn: Randal Roch
200 Powell Dr., Ste 108
Raleigh, NC 27606

Triangle Compounding Pharmacy
Attn: Joe Cabaleiro
550 New Waverly Place, Suite 110
Cary, NC 27511

TriSure Corporation
Attn: John Cramer
4325 Lake Boone Trail #200
Raleigh, NC 27607

US Armored, LLC
Attn: Michael D. Field
410 North Boylan Ave, Ste 83
Cary, NC 27603

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

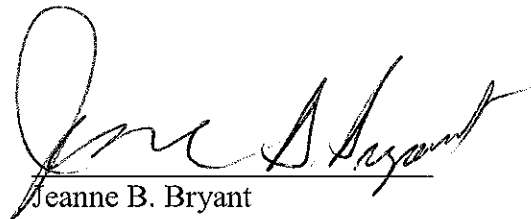
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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

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

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

XS, Inc
Attn: Thad Armbruster
1800 Perimeter Park Dr, Ste 140
RTP, NC 27560



Jeanne B. Bryant

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 6/01/09 THROUGH 6/30/09

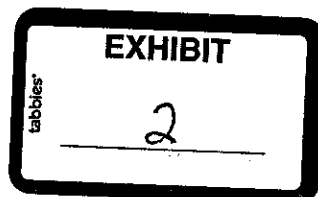
Jeanne Barnes Bryant

JUNE 2009 FEES

2,797.50

TOTAL FEES

\$2,797.50



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				June 2009
6/1/2009	Jeanne Barnes Bryant	1.5	\$150.00	\$225.00
6/2/2009	Jeanne Barnes Bryant	0.2	\$150.00	\$30.00
6/3/2009	Jeanne Barnes Bryant	0.8	\$150.00	\$120.00
6/4/2009	Jeanne Barnes Bryant	1.8	\$150.00	\$270.00
6/5/2009	Jeanne Barnes Bryant	1	\$150.00	\$150.00

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Rate	Amount	Balance
6/8/2009	Jeanne Barnes Bryant	REVIEW AND SIGN REPORT, QUESTION RE NOTICE, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE AUDIT STATUS, INVOICES FROM LATIMORE BLACK, CALL TO EMPLOYERS RE RETURN OF INFORMATION RE TESTING, CALLS FROM PARTICIPANTS, DISCUSSION WITH ROB MOORE RE RESPONSE TO BOND QUESTIONS, E-MAIL RE SAME	1.2	\$150.00	\$180.00
6/9/2009	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BILLY SPAULDING RE REMAINING QUESTIONS TO RESOLVE FROM EMPLOYERS, CALLS TO EMPLOYERS RE QUESTIONS	1	\$150.00	\$150.00
6/10/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE AUDIT QUESTION, CALLS TO EMPLOYERS RE QUESTIONS, E-MAIL FROM GRAHAM MATHERNE RE CONFIDENTIALITY AGREEMENT WITH TRAVELERS BASED ON INFORMATION PROVIDED BY THE INDEPENDENT FIDUCIARY, REVIEW RESPONSE LETTER AND EXHIBITS FOR TRAVELERS LETTER, E-MAIL RE SAME	1.2	\$150.00	\$180.00
6/11/2009	Jeanne Barnes Bryant	E-MAIL RE PROBLEMS WITH TRAVELERS' AGREEMENT FROM GRAHAM MATHERNE, DISCUSSION RE SAME, CONFERENCE CALL WITH DOL	1.75	\$150.00	\$262.50
6/12/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE CONFIDENTIALITY ISSUE WITH TRAVELERS, WORK RE EMPLOYERS INFORMATION, QUESTION RE HARNET TRACTOR	0.3	\$150.00	\$45.00
6/15/2009	Jeanne Barnes Bryant	E-MAIL RE LETTER TO TRAVELERS, REVIEW SAME, DISCUSSION RE TRANSAMERICA AND AUDIT ISSUES	0.3	\$150.00	\$45.00
6/16/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE IRS MEMO, DISCUSSION AND QUESTIONS RE SAME, QUESTIONS RE FOLLOW-UP FROM EMPLOYERS	1	\$150.00	\$150.00
6/17/2009	Jeanne Barnes Bryant	E-MAIL RE REVISED MEMO RE IRS ISSUES, DISCUSSION RE SAME, PROBLEM WITH LAST EMPLOYER QUESTIONS, QUESTIONS RE SAME, E-MAIL FROM BILLY SPAULDING RE AUDIT ISSUES	0.5	\$150.00	\$75.00
6/18/2009	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE AND BILLY SPAULDING RE SAFE HARBOR ISSUES, E-MAIL FROM TRANSAMERICA RE SAME	0.5	\$150.00	\$75.00
6/19/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE SAFE HARBOR	0.1	\$150.00	\$15.00

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Hours	Rate	Amount
6/22/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE SAFE HARBOR PLANS, TRANSAMERICA QUESTIONS, TESTING TRANSFER TO TRANSAMERICA, REMAINING QUESTIONS ON LATIMORE BLACK, QUESTION ON HARNETT TRACTOR, QUESTION ON SURVEY FORMS, FINAL MEMO QUESTION ON IRS, INFORMATION FROM ROB MOORE RE SAFE HARBOR DATA FROM BOND CLAIM, CALL TO BILLY SPAULDING RE SAME, CALL TO GRAHAM MATHERNE RE SCHEDULE WITH TRANSAMERICA	1.5	\$150.00	\$225.00
6/23/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE SAFE HARBOR, MEETING WITH BILLY SPAULDING AND ROB MOORE RE 5500 AND UPLOADS FOR TRANSAMERICA, CONFERENCE CALL WITH DOL RE 5500 ISSUES	1.25	\$150.00	\$187.50
6/24/2009	Jeanne Barnes Bryant	CALL FROM ROB MOORE RE QUESTIONS FROM LATIMORE BLACK, ADVISE BILLY SPAULDING RE SAME, DISCUSSION RE AUDIT, CALL TO HARNETT TRACTOR RE INFORMATION	0.5	\$150.00	\$75.00
6/25/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE TRANSAMERICA INFORMATION, CALL FROM ROB MOORE, INFORMATION FROM LATIMORE BLACK RE DRAFT, DISCUSSION WITH BILLY SPAULDING RE SAME, E-MAIL RE INQUIRY	0.5	\$150.00	\$75.00
6/26/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM HENSLEY RE QUESTIONS, DISCUSSION WITH BILLY SPAULDING RE TESTING AND TRANSAMERICA INFORMATION, CALL TO HARNETT TRACTOR, E-MAIL FROM BILLY SPAULDING RE SAMPLE TESTING	0.6	\$150.00	\$90.00
6/29/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE WITH DRAFT AUDIT, REVIEW SAME, MEETING WITH ROB MOORE, BILLY SPAULDING, SARAH FORTON RE UPLOAD FOR TESTING, PROBLEMS WITH REMAINING EMPLOYER INFORMATION, E-MAIL FROM ROB SILVA RE TESTING, DISCUSSION RE INFORMATION NEEDED FOR DRAFT AUDIT, E-MAIL RE SAME, QUESTION RE LETTER FOR TRANSAMERICA	0.75	\$150.00	\$112.50
6/30/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB SILVA, DISCUSSION WITH ROB MOORE RE INFORMATION RECEIVED, QUESTION RE BOND CLAIM, E-MAIL RE AUDIT MEETING	0.4	\$150.00	\$60.00
Total					\$2,797.50

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

RECEIVED
JUL 13 2009

F.E.I. # 61-0468003

JULY 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 783104

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 JUNE 30, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES \$5,225.00

OTHER CHARGES AND DISBURSEMENTS \$168.03

TOTAL THIS INVOICE \$5,393.03

PREVIOUSLY BILLED AND OUTSTANDING \$2,651.50

TOTAL AMOUNT DUE \$8,044.53

*Post-d
11-13-09*

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

JULY 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 783104

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 JUNE 30, 2009

06/05/09	TELEPHONE CONFERENCE WITH BRYANT AND WITH R. MOORE REGARDING FIDELITY BOND RESPONSE AND COMPILING OF FURTHER INFORMATION REQUESTED. J. GRAHAM MATHERNE .40 hours at 250.00 per hour.	100.00
06/08/09	INITIAL REVIEW OF MATERIAL RELATING TO INDIVIDUAL EMPLOYER'S ACCOUNTS FROM R. MOORE REGARDING FIDELITY BOND RESPONSE. J. GRAHAM MATHERNE .50 hours at 250.00 per hour.	125.00
06/09/09	FURTHER REVIEW OF PAPER TRAIL MATERIALS AND CONFIDENTIALITY MEMO FROM R. MOORE REGARDING FIDELITY BOND CLAIM; TELEPHONE CONFERENCE WITH R. MOORE, B. SPAULDING AND S. FORTON ALL REGARDING INFORMATION TO SUBMIT TO FIDELITY BOND COMPANY; REFER TO NOTES REGARDING PREVIOUS REQUESTS OF SPARKMAN ET AL. REGARDING 10% OWNERSHIP ISSUE; REVIEW MCLAMB DEPOSITION REGARDING SAME AND E-MAIL CALLAWAY/DAVIS REGARDING INQUIRY AS TO ISSUE; DRAFTING AND REVISION TO LETTER TO THE TRAVELERS; REVIEW FILE REGARDING THE TRAVELER'S POLICY AND AIG POLICY PER MOORE'S REQUEST; REVIEW FEE REPORTS FILED IN THE CASTLETON GROUP MATTER REGARDING ISSUE OF SPECIAL COMPENSATORY DAMAGES;	

CONTINUE NEXT PAGE

CONTINUED REVISION TO DRAFT; TELEPHONE CONFERENCE WITH SPAULDING AND MOORE REGARDING EXHIBITS TO SAME; E-MAIL DRAFT TO R. MOORE OF LETTER TO TRAVELERS; TRAVEL TO AND FROM RMI FOR MEETING WITH MOORE REGARDING INFORMATION TO PROVIDE TRAVELERS; MEETING WITH MOORE REGARDING SAME; FURTHER EDITS TO DRAFT LETTER AND COMPILING OF INFORMATION TO BE SENT.

J. GRAHAM MATHERNE 6.30 hours at 250.00 per hour. 1575.00

06/10/09 ALL MATTERS REGARDING DRAFTING AND REVISIONS TO LETTER TO TRAVELERS; TELEPHONE CONFERENCE WITH S. GILLETTE REGARDING NEED FOR CONFIDENTIALITY AS TO DOCUMENTS; DRAFT, REVISE AND FINALIZE LETTER TO GILLETTE REGARDING SAME; E-MAILS AND TELEPHONE CONFERENCES WITH R. MOORE REGARDING LETTER TO GILLETTE; FINALIZE AND SEND LETTER TO GILLETTE REGARDING CONFIDENTIALITY AND REGARDING CONFIRMING EXTENSION OF 30 DAYS TO RESPOND TO GILLETTE'S MAY 15TH LETTER; TELEPHONE CONFERENCE WITH BRYANT AND R. MOORE AND E-MAILS REGARDING RESPONSE LETTER DRAFT; REVIEW AND COMPILE AND ORGANIZE EXHIBITS TO SAME AND REVISE EDITS AND REVIEW OF COLLECTIVE EXHIBIT D (LENGTHY); FURTHER EDITS TO AND COMPILING OF RESPONSE LETTER AND PACKET.

J. GRAHAM MATHERNE 5.90 hours at 250.00 per hour. 1475.00

06/11/09 REVIEW OF COUNTER-SIGNED LETTER FROM GILLETTE REGARDING CONFIDENTIALITY; REVIEW E-MAIL FROM GILLETTE REGARDING WITHDRAWING OF SAME AND REVIEW OF TRAVELER'S BOILER PLATE CONFIDENTIALITY AGREEMENT LANGUAGE; E-MAILS OF BRYANT AND R. MOORE REGARDING SAME; E-MAILS OF GILLETTE REGARDING CONFIRMING WAIVER OF 30 DAY RESPONSE PERIOD; DRAFTING OF ANOTHER CONFIDENTIALITY AGREEMENT; REVISION AND FINALIZATION OF DRAFT; E-MAILS OF R. MOORE REGARDING SAME; FINAL REVIEW AND CROSS-REFERENCE OF ATTACHMENTS TO RESPONSE LETTER (LENGTHY) TO TRAVELERS; CONFIRM CONFIDENTIALITY DESIGNATION AS TO NEEDED DOCUMENTS; FINAL REVISIONS TO RESPONSE LETTER AND TO COLLECTIVE EX. D NARRATIVE STATEMENT; CONFERENCE WITH BRYANT REGARDING FIDELITY BOND ISSUE AND OTHER STATUS ISSUES.

J. GRAHAM MATHERNE 3.50 hours at 250.00 per hour. 875.00

06/12/09 E-MAIL CONFIDENTIALITY LETTER TO GILLETTE;
 FINALIZE RESPONSE LETTER TO GILLETTE; FINAL
 REVIEW OF ATTACHMENTS TO RESPONSE LETTER AND
 CONFIDENTIALITY DESIGNATIONS; FURTHER ROUND OF
 REQUESTS FROM TRAVELERS REGARDING EDITS TO
 CONFIDENTIALITY LETTER; TELEPHONE CONFERENCE
 WITH R. MOORE AND FINALIZE CONFIDENTIALITY
 AGREEMENT; E-MAIL OF GILLETTE AND REVIEW
 COUNTER-SIGNED CONFIDENTIALITY AGREEMENT;
 FINALIZE LETTER TO GILLETTE; E-MAIL SAME WITH
 RESPONSE PACKET.
 J. GRAHAM MATHERNE 1.90 hours at 250.00 per hour. 475.00

06/15/09 REVIEW CONFIRMING E-MAIL FROM TRAVELERS AND
 ORGANIZE FILE RELATING TO FIDELITY BOND
 ISSUES/SUBMISSION OF MATERIALS.
 J. GRAHAM MATHERNE .70 hours at 250.00 per hour. 175.00

06/19/09 REVIEW CLIFTON SECTION 341 EXAMINATION.
 J. GRAHAM MATHERNE 1.50 hours at 250.00 per hour. 375.00

06/22/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
 STATUS ISSUES AND REGARDING FIDELITY BOND AND
 TIME LINE TO ADDRESS OUTSTANDING ISSUES.
 J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

TOTAL SERVICES 20.90 \$5,225.00

OUTSIDE DELIVERY COSTS 27.18
 PHOTOCOPIES 140.85

OTHER CHARGES AND DISBURSEMENTS \$168.03

TOTAL THIS INVOICE \$5,393.03

PREVIOUSLY BILLED AND OUTSTANDING \$2,651.50

TOTAL AMOUNT DUE \$8,044.53

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

*-----	TIMEKEEPER	*-----	RATE	HOURS	FEEES
J MATHERNE	PARTNER		250.00	20.90	5225.00



Invoice Number

Invoice Date

Account Number

Picked up: Jun 12, 2009

Cust. Ref.: 6718/1

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- The Earned Discount for this ship date has been calculated based on a revenue threshold of \$3974.36
- 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 797678208653
 Service Type FedEx Priority Overnight
 Package Type Customer Packaging
 Zone 05
 Packages 1
 Rated Weight 5.0 lbs, 2.3 kgs
 Delivered Jun 15, 2009 10:02
 Svc Area A2
 Signed by C.KENDRICK
 FedEx Use 00000000/0001552/_

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	51.75
Fuel Surcharge	0.27
Earned Discount	-24.84
Total Charge	USD \$27.18

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 6/01/09 THROUGH 6/30/09

Receivership Management, Inc.

JUNE 2009 FEES	14,991.50	
RMI EXPENSES	<u>146.23</u>	15,137.73

Adams, Martin & Associates, PA

JAN-JUN 2009 FEES	<u>1,785.90</u>	<u>1,785.90</u>
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TOTAL FEES

\$16,923.63

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN		June 2009
6/1/2009	Billy B. Spaulding	1.5 \$110.00 \$165.00
6/1/2009	Robert E. Moore, Jr.	1.85 \$130.00 \$240.50
6/1/2009	Sarah D. Forton	0.25 \$45.00 \$11.25
6/2/2009	Billy B. Spaulding	1.5 \$110.00 \$165.00
6/2/2009	Sarah D. Forton	1 \$45.00 \$45.00
6/3/2009	Billy B. Spaulding	6 \$110.00 \$660.00
6/3/2009	Robert E. Moore, Jr.	0.95 \$130.00 \$123.50

Wednesday, August 12, 2009

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Employee Name	Description	Hours	Rate	Total
6/3/2009	Sarah D. Forton	PULL EMPLOYER BALANCES FOR 2007 FROM TA WEBSITE	2.5	\$45.00	\$112.50
6/4/2009	Billy B. Spaulding	PREPARE SCHEDULE OF STATUS OF ALL 70 ENTITIES WHICH HAD 401 K RELATED ACTIVITY IN 2007.	2	\$110.00	\$220.00
6/4/2009	Robert E. Moore, Jr.	DRAFT SEVENTH REPORT AND FEE NOTICE, DISCUSSIONS WITH B.SPAULDING, J.BRYANT, AND S.FORTON RE: SAME; REVISE SAME 2.4; REVIEW AND RESPOND TO EMAILS FROM H.DAVIS .10; MEETING WITH B.SPAULDING RE: TRAVELERS RESPONSE .2; CALL WITH G.MATHERNE RE: TRAVELERS RESPONSE .2	2.9	\$130.00	\$377.00
6/4/2009	Sarah D. Forton	WORK ON FEE FILING, FORWARD CORRESPONDENCE TO EMPLOYERS	2.75	\$45.00	\$123.75
6/5/2009	Robert E. Moore, Jr.	UPDATE FROM J.BRYANT RE: COMMENTS ON REVISED SEVENTH REPORT FROM THIRD PARTIES .2; REVIEW AND RESPOND TO EMAIL FROM H.DAVIS .10; RESEARCH AND REVIEW ACCOUNT DOCUMENTS ON 39 EMPLOYERS AND DRAFT MEMORANDUM FOR TRAVELERS RESPONSE 4.8; CALL WITH G.MATHERNE RE: SAME .2; REVIEW EMAILS RE: TELEPHONE CONFERENCE WITH DOL REPRESENTATIVES .10	5.4	\$130.00	\$702.00
6/5/2009	Sarah D. Forton	WORK ON EXHIBIT NOTES, CALL FROM EMPLOYER RE: AUDIT LETTER RE: PARTICIPANT SMITH	2.5	\$45.00	\$112.50
6/8/2009	Billy B. Spaulding	DISCUSSION ON PLAN TESTING STATUS AND AUDIT QUESTIONS. CONTINUE WORKING ON INSPECTING RETURNED PLAN TESTING DOCUMENTS AND RECONCILE WITH PLAN TESTING DATABASES.	4	\$110.00	\$440.00
6/8/2009	Robert E. Moore, Jr.	REVIEW WITH J.BRYANT AND B.SPAULDING TASK LIST FOR PLAN TESTING, AUDIT, AND UPCOMING DOL MEETING .25; REVIEW LBMC CHARGES .10; FINALIZE DOCUMENTATION FOR TRAVELERS MEMO AND ORGANIZE DOCUMENTS FOR SAME 5.0; REVIEW TOTAL CLAIMS INFORMATION WITH B.SPAULDING .2	5.55	\$130.00	\$721.50
6/8/2009	Sarah D. Forton	WORK ON EXHIBIT NOTES, MAIL OUT FEE MOTION, CALL FROM PARTICIPANT KEENAN, E-MAIL TO JENNY MERRITT RE: SAME	4	\$45.00	\$180.00

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Employee	Description	Hours	Rate	Total
6/9/2009	Billy B. Spaulding	DISCUSSION AND WORK ON DOCUMENTATION OF NOV 2007 AND DEC 2007 401 K COLLECTION NOT REMITTED TO TRANSAMERICA. PHONE CALL WITH CLIENT ON COMPLETION OF PLAN TESTING DOCUMENTS. CONTINUE INSPECTION OF PLAN TESTING DOCUMENTS RETURNED AND UPDATING STATUS DATABASE. IDENTIFY TESTING DOCUMENTS RETURNED WITH RESPONSES TO BE EVALUATED. RESPOND TO PENDING QUESTION # 2 FROM AUDITOR RELATING TO ISSUANCE OF PAYROLL CHECKS.	6	\$110.00	\$660.00
6/9/2009	Robert E. Moore, Jr.	CONTINUED WORK ON TRAVELERS PROJECT, MEETING WITH G.MATHERNE RE: TRAVELERS PROJECT, MEETING WITH B.SPAULDING AND J.BRYANT RE: EMPLOYERS PLAN TESTING SUBMITTED DOCUMENTATION FINAL REVIEW; CALLS TO CENPLEX, STUART PHYSICAL THERAPY, ESG, AND MEDIA RESEARCH RE: PRIOR PLAN ADMINISTRATION	7	\$130.00	\$910.00
6/10/2009	Billy B. Spaulding	RESPOND TO REQUEST FOR INFORMATION ON CASTLETON 2007 BANK STATEMENTS. ANALYSIS OF PENDING AUDIT ITEM #3 AND PREPARATION OF RESPONSE. INSPECTION OF CLIENT FILES TO VERIFY ADEQUATE DOCUMENTATION OF NOT REQUIRED FOR PLAN TESTING STATUS.	4.5	\$110.00	\$495.00
6/10/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO EMAIL ITEMS RE: TRAVELERS CONFIDENTIALITY AGREEMENT .25; RESEARCH CLIFTON BANKRUPTCY ITEMS AND EMAIL SAME .75; CALL WITH G.MATHERNE RE: CLIFTON BANKRUPTCY INFORMATION AND SPARKMAN LAWSUIT .25; EMAIL AND DISCUSSION WITH J.BRYANT RE: DOL CONFERENCE CALL .10; REVIEW FOLLOW UP INFORMATION FROM MEDIA PLANNING .25; REVIEW BANK ACCOUNT INFORMATION FROM SUNTRUST .3; .	1.9	\$130.00	\$247.00
6/11/2009	Billy B. Spaulding	CONTINUE VERIFICATION OF NON TESTING STATUS. UPDATE PAYROLL CKS AND 401K DETAIL 2007 DATABASES TO DOCUMENT VERIFICATION OF ENTITIES REQUIRED FOR PLAN TESTING. INSPECT DATABASES TO PLAN METHOD TO COMBINE PAYROLL AND 401 K DATA INTO ONE FILE FOR PLAN TESTING SUBMISSION. INSPECT DOCUMENTATION FOR ENTITIES SHOW TWICE IN CASTLETON DATABASE AND ONCE IN TRANSAMERICA (EG. SOLD OLD COMP AND TRANSFERRED EMPLOYEES TO NEW COMP). DISCUSSION ON HOW TO REPORT THESE FOR PLAN TESTING (SEPARATE OR COMBINED)	4	\$110.00	\$440.00

Wednesday, August 12, 2009

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Hours	Rate	Total
6/11/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH DOL RE: IRS AND COMPLIANCE ISSUES 1.25; REVIEW EMAILS FROM TRAVELERS RE: ADDITIONAL REQUIREMENTS FOR CONFIDENTIALITY AND DISCUSSION OF SAME WITH G.MATHERNE .5; ADDITIONAL CALLS TO STUART PHYSICAL THERAPY RE: TPA AND FUNDS CUSTODIAN INFORMATION .10; DISCUSSION WITH J.BRYANT AND B.SPAULDING RE: TIMELINE TO TRANSMIT DATA TO TRANSAMERICA AND ANTICIPATED RECEIPT OF AUDIT .25	2.1	\$130.00	\$273.00
6/12/2009	Billy B. Spaulding	DISCUSSION ON PLAN TESTING FOR PLANS TRANSFERRING IN FROM OTHER PLANS IN 2007.	0.4	\$110.00	\$44.00
6/12/2009	Robert E. Moore, Jr.	REVIEW FINAL LETTER AND PRODUCTION TO TRAVELERS .2; REVIEW EMAIL FROM M.SAVAGE RE: ESG CENSUS INFORMATION FOR PLAN TESTING .25; RECEIVE CONFIDENTIALITY AGREEMENT FROM TRAVELERS .10; RECEIVED AND REVIEWED INFORMATION FROM STUART PHYSICAL THERAPY .10;	0.55	\$130.00	\$71.50
6/15/2009	Robert E. Moore, Jr.	REVIEW EMAIL FROM H.DAVIS RE: CLIFTON TRANSCRIPT .2;	0.2	\$130.00	\$26.00
6/15/2009	Sarah D. Forton	PREPARATION OF CHECKS	0.25	\$45.00	\$11.25
6/16/2009	Billy B. Spaulding	DISCUSSION AND DOCUMENTATION ON ITEMS TO COVER IN CONFERENCE CALL ON 06-17-09 WITH TRANSAMERICA.	0.5	\$110.00	\$55.00
6/16/2009	Robert E. Moore, Jr.	EMAILS TO AND FROM R.MAPES AND R. SILVA RE: CONFERENCE CALL ON SAFE HARBOR, PARTIAL YEAR PARTICIPATING EMPLOYERS, TERMINATION PROCEDURES, AUDIT RESPONSES .15; RESPOND J.MCDOUGAL RE: LBMC INVOICE STATUS .10; DRAFT TERMINATION PLAN 3.0	3.25	\$130.00	\$422.50
6/16/2009	Sarah D. Forton	WORK ON FILES	0.5	\$45.00	\$22.50
6/17/2009	Billy B. Spaulding	LENGTHY CONFERENCE CALL WITH TRANSAMERICA TO DISCUSS AUDIT ITEMS, VARIOUS PLAN TESTING ISSUES AND TIMETABLE FOR PLAN TESTING. DOCUMENT MISSING DOB AND DOH ENTRIES NEEDED FOR PLAN TESTING AND REQUEST FROM K GREGORY.	4	\$110.00	\$440.00

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Count	Amount	Total
6/17/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH R. MAPES, R. SLIVA, AND C. LOGAN RE: SAFE HARBOR PLANS, PARTIAL YEAR PARTICIPATING EMPLOYERS, TERMINATION PROCEDURES, AUDIT RESPONSES, OUTSTANDING LOANS, REQUIRED AMENDMENTS 1.5; REVISIONS TO DOL IRS MEMO 2.1; DISCUSSION WITH J. BRYANT RE: SAME .25; REVIEW EMAILS FROM B. SPAULDING AND K. GREGORY .15	4	\$130.00	\$520.00
6/17/2009	Sarah D. Forton	INTELJUS SEARCHES RE: DATES OF BIRTH	1	\$45.00	\$45.00
6/18/2009	Billy B. Spaulding	DOWNLOAD NCI PERSONNEL LISTING FROM K. GREGORY AND UPDATE PLAN TESTING DOB, DOH AND DOT FIELDS. ANALYSIS OF LISTING OF SAFE HARBOR PLANS PROVIDED BY TRANSAMERICA. PREPARE SCHEDULE OF 2007 SALARIES AND 401 K ACTIVITY FOR SAFE HARBOR PLANS. PREPARE SCHEDULE OF SAFE HARBOR PLANS INCLUDED IN 2007 "SHORTAGE".	3	\$110.00	\$330.00
6/18/2009	Robert E. Moore, Jr.	EMAIL INFORMATION FROM B. SPAULDING TO J. BRYANT AND ADDITIONAL DISCUSSION RE: SAFE HARBOR ISSUES UNIQUE TO CASTLETON .15; ADDITIONAL REVISIONS TO DOL MEMO AND EMAIL SAME TO DOL EBSA ATLANTA 1.75; ADDITIONAL INFORMATION AND RESEARCH ON SAFE HARBOR PROBLEMS AND EMAIL TO J. BRYANT .4; REVIEW EMAIL FROM J. MERRIT OF LBMC, CALL TO J. MCDUGAL RE: SCHEDULING CONCERNS AND OUTSTANDING ISSUES .2; CALL AND EMAIL FROM R. SILVA RE: SAFE HARBOR STATUS, EMAIL FROM B. SPAULDING RE: SAME .4;	2.9	\$130.00	\$377.00
6/19/2009	Billy B. Spaulding	WORK ON CONVERTING DOB, DOD AND DOT SUBMITTED IN EXECUTIVE STAFFING PLAN TESTING INPUT FILE TO INPUT FORMAT FOR TRANSAMERICA INPUT. WORK ON COMBINING 401 DEFERRAL DATABASE TOTALS BY EMPLOYEE WITH PAYROLL CHECK 2007 TOTALS BY EMPLOYEE. RECONCILE TOTALS BETWEEN DATABASES. ANALYZE COMBINED FILE PROPER RECORDING OF PLANS REQUIRING TESTING AND FOR NO BLANK DOB OR DOH ENTRIES.	5	\$110.00	\$550.00

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Hours	Rate	Total
6/19/2009	Robert E. Moore, Jr.	CALLS WITH HARNETT TRACTOR, MEDIA RESEARCH PLANNING AND PLACEMENT, STEWART PHYSICAL THERAPY RE: PARTIAL YEAR PARTICIPANT, IRS REQUIRED INFORMATION 1.0; REVIEW OF PLAN VALUATION INFORMATION WITH B.SPAULDING.15; UPDATE INFORMATION FROM B.SPAULDING ON UNRECORDED PAYROLL INFORMATION BY CASTLETON ON PARTIAL YEAR PARTICIPATING EMPLOYERS. 2; EMAILS TO HARNETT, MEDIA, AND STEWART 2.0	3.35	\$130.00	\$435.50
6/22/2009	Billy B. Spaulding	DISCUSSION WITH SDR ON TESTING STATUS AND SAFE HARBOR REQUIREMENTS. ANALYSIS OF DATA DOWNLOADED FROM DARWIN RELATING TO WAGES AND 401 K ACTIVITY FOR SAFE HARBOR PLANS. PREPARE REPORT DOCUMENTING EMPLOYEE AND EMPLOYER MATCHING PERCENTAGES OF TOTAL WAGES FOR YEAR 2007. ANALYSIS OF DETAIL PAYROLL CHECK REGISTERS AND TRANSAMERICA 401 K DETAIL RECEIPTS FILE FOR POSSIBLE USE IN DOCUMENTING SAFE HARBOR STATUS FOR EMPLOYEES NOT IN PLAN FOR FULL YEAR.	4	\$110.00	\$440.00
6/22/2009	Sarah D. Forton	REVIEW PROCEDURES FOR INPUTTING ADD PLAN DATA INTO TA SYSTEM, DISCUSSION WITH BILLY SPAULDING RE: SAME	2	\$45.00	\$90.00
6/23/2009	Billy B. Spaulding	UPDATE AND ANALYSIS OF STATUS FILE FOR ALL 401 K PLANS. ADDITIONAL ANALYSIS OF DETAIL 2007 PAYROLL AND 401 K ACTIVITY FOR SAFE HARBOR PLANS. ATTEND PHONE CONFERENCE CALL WITH DOL PERSONNEL TO DISCUSS VARIOUS ISSUES RELATING TO THE PLAN. DISCUSSIONS AND TESTING OF DATA ENTRY TO TRANSAMERICA OF 2007 "ADDITIONAL PLAN DATA FORM" FOR CLIENTS TO BE TESTED. ANALYSIS OF PLAN TESTING DATABASE FOR DUPLICATE SSN NUMBERS.	5	\$110.00	\$550.00
6/23/2009	Robert E. Moore, Jr.	REVIEW APD SHEETS, REVIEW OF CONFERENCE CALL AGENDA, CONFERENCE CALL WITH J.BRYANT, B.SPAULDING AND DOL REPRESENTATIVES, ASSIST ON ADP DATA UPLOAD DEMONSTRATION, EMAILS TO R.SILVA RE: DATA MAINTENANCE; CALL FROM C.MOSS AT MRPP RE: PREVIOUS PLAN VALUATION REPORT 5.5	5.5	\$130.00	\$715.00
6/23/2009	Sarah D. Forton	DISCUSSION WITH BILLY SPAULDING AND ROB MOORE RE: ADD PLAN DATA, INPUT RE: SAME	2	\$45.00	\$90.00

Wednesday, August 12, 2009

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Employee	Description	Hours	Rate	Total
6/24/2009	Billy B. Spaulding	CONTACT CLIENTS FOR ADDITIONAL PLAN TESTING DATA OR CORRECTIONS. WORK ON PREPARATION OF COMBINED DATABASES FOR ALL 3 CASTLETON SEGMENTS TO BE USED AS INPUT TO TRANSAMERICA PLAN TESTING FORMAT.	4.5	\$110.00	\$495.00
6/24/2009	Sarah D. Forton	INPUT ADD PLAN DATA INTO TA SYSTEM	4.5	\$45.00	\$202.50
6/25/2009	Billy B. Spaulding	PHONE CALL FROM CLIENT REGARDING PLAN TESTING DOCUMENTS. CONTINUE WORK ON TRANSAMERICA PLAN TESTING FILE. DISCUSSION ON UPCOMING MEETING WITH AUDITORS.	1	\$110.00	\$110.00
6/25/2009	Sarah D. Forton	PULL ACCOUNT BALANCE REPORTS FROM TA SYSTEM	2.5	\$45.00	\$112.50
6/26/2009	Billy B. Spaulding	BUILD FILE FOR TRANSMITTING 2007 PLAN TESTING DATA TO TRANSAMERICA. RECONCILE TOTALS WITH ORIGINAL DOWNLOAD FROM DARWIN IN NOV 2008. ANALYZE FILE FOR HOURS ADJUSTMENTS TO MAX OF 1,000.	5	\$110.00	\$550.00
6/26/2009	Sarah D. Forton	INPUT ADD PLAN DATA INTO TA SYSTEM	1	\$45.00	\$45.00
6/27/2009	Robert E. Moore, Jr.	REVIEW NUMEROUS EMAILS FROM TRANSAMERICA AND LBMC RE: OUTSTANDING AUDIT ISSUES .25; REVIEW PRELIMINARY AUDIT DRAFT .25	0.5	\$130.00	\$65.00
6/29/2009	Billy B. Spaulding	DISCUSSION ON PLAN TESTING, REMAINING CLIENTS INFO NOT RECEIVED AND PROCEDURE FOR EXECUTIVE STAFFING. DISCUSSION ON STATUS OF INSURANCE CLAIM ON NOV-DEC 2007 SHORTAGE.	0.75	\$110.00	\$82.50
6/29/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT, B.SPAULDING, AND S.FORTON RE: OUTSTANDING PLAN TESTING ISSUES, BOND CLAIM ISSUES, AUDIT ISSUES .75	0.75	\$130.00	\$97.50
6/29/2009	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT, ROB MOORE AND BILLY SPAULDING RE: PLAN TESTING AND COMPLIANCE ISSUES, DISCUSSION WITH ROB MOORE RE: MISSING INFORMATION FROM ADD PLAN DATA FORMS	3.25	\$45.00	\$146.25
6/30/2009	Billy B. Spaulding	PHONE CALL TO EMPLOYER REQUESTING COMPLETED PLAN TESTING FORMS. PHONE CALL R SILVERA ON PROCEDURE FOR INCLUDING EXECUTIVE STAFFING IN PLAN TESTING, PROCEDURE FOR SUBMITTING TESTING DATA AND OTHER PLAN TESTING ISSUES.	0.7	\$110.00	\$77.00

Wednesday, August 12, 2009

CASTLETON GROUP INC 401K PLAN

June 2009

Date	Name	Description	Hours	Rate	Total
6/30/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH B.SPAULDING AND R.SILVA AT TRANSAMERICA RE: MID YEAR PLAN PARTICIPATING EMPLOYER INFORMATION GAPS, PLAN UPLOAD INFORMATION .75; RESPOND TO QUESTIONS FROM S.FORTON RE: ADP FORMS .10; CALL FROM J.BRYANT RE: UPDATE ON TRANSAMERICA CALL .10	0.95	\$130.00	\$123.50
6/30/2009	Sarah D. Forton	DISCUSSION WITH ROB MOORE RE: MISSING INFORMATION FROM ADD PLAN DATA FORMS, CALLS TO PARTICIPANT COMPANIES RE: SAME, INPUT ADD PLAN DATA INTO TA SYSTEM, REVIEW RE: UPLOAD OF CENSUS DATA	5	\$45.00	\$225.00

Total **\$14,991.50**

RMI EXPENSE RECOVERABLE CASTLETON

6/1/09 Through 6/30/09

Category Description	6/1/09- 6/30/09
5300 EXPENSES	
6205-COPIES	-35.60
6210-POSTAGE	-49.73
6215-COURIER & OVERNIGHT	-23.70
6222-TELEPHONE LONG DISTANCE	-37.20
TOTAL 5300 EXPENSES	-146.23
OVERALL TOTAL	-146.23

ADAMS, MARTIN & Associates PA

Tax and Financial Consultants

3801 Barrett Drive, Suite 201 / Raleigh, NC 27609 / 919.781.3581 / Fax: 919.881.0611 / www.amacpa.com

RECEIVED
JUL 07 2009

Receivership Management - Castleton
ATTN: Ms. Jeanne Bryant
783 Old Hickory Blvd, Suite 255
Brentwood, TN 37027

Invoice Date: June 30, 2009
Invoice Number: 00204947
Client Number: 9000 140

For professional services rendered:

Professional services rendered for the period January 1, 2009 through April 30, 2009 for the following:

01-04-09 Emails with Rob Moore and Richard Sparkman regarding information request from Jeanne Bryant.

01-22-09 Review email requesting export files from Darwin. Log in to Darwin and export data as requested. Email five .csv files and one .pdf file to allow them to review the report as printed.

02-05-09 Review email from Rob Moore requesting information for unpaid 401k contributions. Review our files and send him requested information.

02-05-09 Review email request for bank statements. Scan and email December 2007 and January 2008 SunTrust statements to client.

02-17-09 Respond to email question regarding 401k transmittals in November 2007 and December 2007 and send additional information.

02-18-09 Review voice mail from Ed Martin regarding information request from Rob Moore. Return call to Rob to discuss status of last four payments.

02-23-09 Review email request. Log in to Darwin to export report of Ohio employees and email same to Billy.

03-10-09 Review email from Billy with request. Review schedule and reply.

03-12-09 Review and respond to email from Billy regarding scheduling of next task.

04-07-09 Review emails and instructions. Call to Billy Spaulding to discuss goal.

04-07-09 Review payroll reports on-site for specific employer MET. Export employee reconcile reports from Darwin with details of deductions to enable reconcile of "other deductions" on gross-to-net payroll report.

04-09-09 Review email from Billy with additional report requests. Re-sort his example to determine if other filters will offer the desired result. Tried date range only and Darwin locked up.

04-15-09 Email to Billy regarding status of reports.

04-15-09 Login to Darwin to try to run employee reconcile report again. Program locked up again.

Receivership Management - Castleton
ATTN: Ms. Jeanne Bryant
783 Old Hickory Blvd, Suite 255
Brentwood, TN 37027

Invoice Date: June 30, 2009
Invoice Number: 00204947
Client Number: 9000 140
Page: 2

Detail Description:

04-29-09 Review email from Billy regarding reports received and additional needs regarding hours worked. Log in to Darwin to export two reports per Billy's specifications. Respond to Billy's email with two reports attached.

04-30-09 Review additional email request from Billy. Log in to Darwin to locate report showing hours by employee by year. Send export samples to Billy for review, some .csv files and some .pdf files.

Total Invoice Amount \$1,785.90

posted
Bl
7-8-09

Receivership Management, Inc.
Breakdown of invoice #00204947 dated 6-30-09

	Hours	Rate	Amount
Martin, Ed	0.80	200.00	160.00
Gregory, Kaylor	13.30	115.00	1,529.50
Allor, Angela	0.70	85.00	59.50
Eisenmann, Laura	0.10	85.00	8.50
Singer, Meagan	0.30	75.00	22.50
Postage expenses			<u>5.90</u>
Total Hours and Amount Due	<u>15.20</u>		<u>1,785.90</u>