

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

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

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

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Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Twenty-Seventh Report and Fee Notice for fees and expenses for the period of February 1, 2011 to February 28, 2011.

**ACTIVITY REPORT**

As outlined in the Twenty-Fifth Report, extended negotiations with the two bond carriers resulted in recoveries of \$265,000 paid in settlement by the insurers, plus an additional recovery of \$45,000 from the Castleton Group Inc. bankruptcy estate. Payment of \$100,000 of the settlement by a bond insurer was received earlier and the payment of \$45,000 from the Castleton Group Inc. bankruptcy estate was received on February 28, 2011. The Successor 401(K) Trustee transmitted the funds on March 2 and instructed Transamerica as to the allocation of these funds to those participants who were victims of the missing funds. On March 4, 2011, Transamerica completed its allocation of the \$145,000. Payment of the \$165,000 settlement amount from the second bond insurer should be received on or about March 21, 2011.

With regard to IRS issues during the month of February, 2011, Ms. Bryant's staff and ERISA counsel held a conference call on February 3, 2011 with IRS Agent Patricia Friend concerning outstanding loans and compliance testing failures. Agent Friend also advised that based upon anticipated rulings from the IRS on compliance testing failure corrections, qualified non-elective contributions (QNECs) will not be required. Issues concerning outstanding loans continue to be under review by the IRS, hopefully to be finalized during the months of March and April.

## ACCOUNTINGS REGARDING THE 401(K) PLAN

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

In an effort to reduce costs, copies of this Twenty-Seventh 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 February 1, 2011 to February 28, 2011.

Total expenses, as listed on Exhibit 2 include \$1,380.00 in Successor Trustee fees, \$6,720.40 in legal expenses and \$4,130.07 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.).

In anticipation of this filing, a draft of this Fee Notice and the invoices were shared with Mr. Chris Graebe, Counsel for certain Plan Participating Employers.

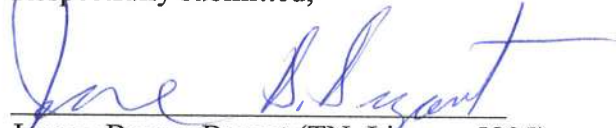
In the absence of any objection, reimbursement of \$1,380.00 in Successor Trustee fees, \$6,720.40 in legal expenses and \$4,130.07 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$1,380.00
2.	Wyatt Tarrant & Combs, LLP	\$1,525.15
3.	Berry & Tudor	\$5,195.25
4.	Receivership Management Inc.	\$4,130.07
	\$4,032.75/Contract labor	
	\$97.32/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.

Dated March 23, 2011

Respectfully submitted,



Jeanne Barnes Bryant (TN. License 5835)  
Successor 401(K) Plan Trustee and Named Plan  
Administrator  
Castleton Group Inc. 401(K) Plan  
783 Old Hickory Blvd., Ste 255  
Brentwood, TN 37027  
Telephone: 615-370-0051  
Fax: 615-373-4336

**Certificate of Service**

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Twenty-Seventh Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 23 day of March, 2011 to the parties noted below**

Robert M. Lewis, Jr.  
Office of the Solicitor  
U.S. Dept. of Labor  
61 Forsyth St., SW, Rm. 7T10  
Atlanta, GA 30303  
Counsel to the U.S. Department of Labor

The Castleton Group, Inc.  
c/o Hugh Davis  
Poyner Spruill LLP  
P.O. Box 1801  
Raleigh, NC 27602-1801  
Counsel to Chapter 7 Trustee Richard Sparkman

Christopher T Graebe  
Graebe Hanna & Welborn, PLLC  
4350 Lassiter at North Hills, Ste 375  
Raleigh, NC 27609  
Counsel to Plan Participating Employers Dr. Lane & Associates, DDS,  
Revels Turf and Tractor, Family Medical Supply, Inc. and XS, Inc.

**I hereby certify that a true and correct copy of the foregoing Successor Trustee's Twenty-Seventh Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. ([www.receivermgmt.com](http://www.receivermgmt.com)) and that notice of filing and posting has been mailed by U.S. Mail by the 23 day of March, 2011 to the parties noted below**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mike Hensley  
3948 Browning Place, Suite 200  
Raleigh, NC 27609

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

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

Personnel Management Services dba Lane & Associates, D.D.S., P.A.  
Attn: Phillip Butts  
12450 Cleveland Rd Ste 203  
Garner, NC 27529

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

Stewart Physical Therapy Clinic, Inc.  
Attn: Eddie Stewart  
1713 Vaughn Rd  
Burlington, NC 27217

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

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

Triangle Compounding Pharmacy  
Attn: Joe Cabaleiro  
550 New Waverly Place, Suite 110  
Cary, NC 27518

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

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



VectorCSP, LLC  
Frank Holman  
405 E Main St  
Elizabeth City, NC 27909

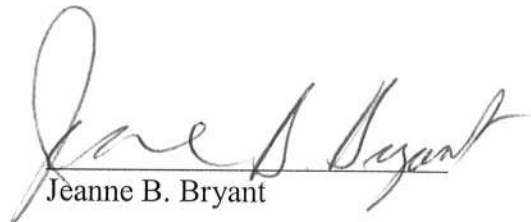
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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

Wake Forest Urgent Care  
2115-A South Main Street  
Wake Forest, NC 27587

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

XS, Inc  
Attn: Thad Armbruster  
1500 Perimeter Park Dr, Ste 300  
RTP, NC 27560



Jeanne B. Bryant

# Receivership Management, Inc.

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

## Fee Schedule for Castleton Project:

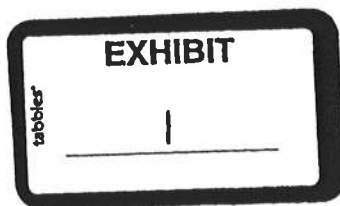
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

Overhead charges are allocated pro-rata based upon the number of hours billed to a receivership. Overhead charges are included in the hourly rates shown above. Overhead includes expenses of a general nature which cannot be charged to a specific receivership. Examples include depreciation on equipment, insurance, etc.

Rent is allocated to a project based on a physical presence (i.e. Files, records, and other documentation) at the RMI location and the time spent on that project. It is by its nature an estimate and is normally set at the beginning of each quarter and remains constant during that quarter. It is charged, based on the preceding description, in addition to the hourly rates shown above. The allocation is reviewed each month and if there is a material change in either the physical presence occupied or time spent on the project, the rent allocation is adjusted to reflect current conditions.

Office Expenses which can be specifically identified to a project (eg. telephone, postage, copies etc.) are charged to the project as incurred.

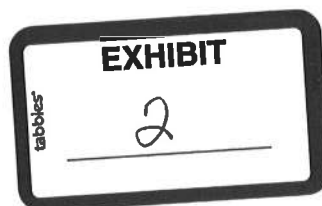
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 2/01/11 THROUGH 2/28/11

Jeanne Barnes Bryant

FEB 2011 FEES	<u>1,380.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$1,380.00</u></u></b>





**CASTLETON GROUP INC 401K PLAN**

**February 2011**

Date	Name	Description	Hours	Rate	Total
2/17/2011	Jeanne Barnes Bryant	MEETING WITH STAFF RE CONFERENCE CALL WITH EMPLOYERS, VCP ISSUES, MISSING FUNDS ACCOUNTING FOR TRANSAMERICA, E-MAIL TO BILLY SPAULDING RE SPARKMAN REQUEST, E-MAIL TO GRAHAM MATHERNE RE SAME, DISCUSSION WITH ROB MOORE RE TRANSAMERICA REQUEST FOR THE PAYMENT TO POYNER SPRULL, CALLS FROM MEMBERS	0.7	\$150.00	\$105.00
2/18/2011	Jeanne Barnes Bryant	E-MAILS RE QUESTION FROM LANE AND ASSOCIATES, CONFERENCE CALL WITH DOL, E-MAILS FROM TUDOR RE TRANSAMERICA INSTRUCTIONS, E-MAIL FROM GRAHAM MATHERNE RE SAME, E-MAIL FROM ROB MOORE RE SAME	1	\$150.00	\$150.00
2/21/2011	Jeanne Barnes Bryant	E-MAILS RE PAYMENTS, QUESTION RE TRANSAMERICA	0.2	\$150.00	\$30.00
2/22/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE TRANSAMERICA, E-MAILS FROM HARDEN HOLMES, GRAHAM MATHERNE RE PAYMENTS AND FILINGS, CALLS FROM MEMBERS	0.5	\$150.00	\$75.00
2/23/2011	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE DRAFT ON MOTION, E-MAIL FROM SARAH FORTON RE SAME, REVIEW MOTION, QUESTION RE CONFERENCE CALL	0.5	\$150.00	\$75.00
2/24/2011	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE ALLOCATIONS, CALLS FROM MEMBERS, E-MAIL TO DOL AND GRAEBE RE MOTION, RESPONSE RE SAME, CHANGES RE MOTION	0.8	\$150.00	\$120.00
2/25/2011	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE TRANSAMERICA, REVIEW LETTER FROM IRS RE LOANS, DISCUSSION WITH ROB MOORE RE SAME, CALLS RE MEMBERS	0.5	\$150.00	\$75.00
2/28/2011	Jeanne Barnes Bryant	REVIEW AND SIGN MOTION, QUESTION RE MAILING	0.3	\$150.00	\$45.00
<b>Total</b>					<b>\$1,380.00</b>

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 2/01/11 THROUGH 2/28/11

Wyatt Tarrant & Combs

FEB 2011 FEES	INV 839982	<u>1,525.15</u>	1,525.15
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Berry & Tudor

FEB 2011 FEES	INV 17742	<u>5,195.25</u>	<u>5,195.25</u>
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<b>TOTAL FEES</b>			<b><u><u>\$6,720.40</u></u></b>
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WYATT, TARRANT & COMBS, LLP  
2525 WEST END AVENUE  
SUITE 1500  
NASHVILLE, TENNESSEE 37203  
(615) 244-0020

F.E.I. # 61-0468003

MARCH 7, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 839982

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 FEBRUARY 28, 2011

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,525.00
OTHER CHARGES AND DISBURSEMENTS	\$.15
TOTAL THIS INVOICE	\$1,525.15
PREVIOUSLY BILLED AND OUTSTANDING	\$1,350.00
TOTAL AMOUNT DUE	\$2,875.15

=====  
Posted  
3-8-11

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

MARCH 7, 2011  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 839982

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 FEBRUARY 28, 2011

02/14/11	REVIEW MATERIALS REGARDING DEADLINES FOR CASTLETON GROUP ACTIONS AS TO \$45,000 AND AISLIC ACTION AS TO \$165,000; CROSS-CHECK ISSUES RAISED BY MOORE REGARDING TIMING OF PAYMENT ISSUES.	J. GRAHAM MATHERNE	.50 hours at 250.00 per hour.	125.00
02/15/11	CONFERENCE WITH BRYANT REGARDING TIMING OF PAYMENT FROM SPARKMAN AND OTHER ISSUES RELATING TO PAYMENT/RECOVERY OF MISSING FUNDS AND RELATING TO VCP ISSUES AND IRS ISSUES AND REGARDING CLOSE OUT FILINGS IN CLIFTON B.R. AND NEED FOR FILINGS FOR PAYMENT APPROVALS TO PAY SPARKMAN AND RELATED ISSUES.	J. GRAHAM MATHERNE	.50 hours at 250.00 per hour.	125.00
02/16/11	E-MAILS OF D, WOODARD REGARDING ISSUE OF SPARKMAN'S PAYMENT OF \$45,000; E-MAIL TO CLIENT GROUP REGARDING SAME.	J. GRAHAM MATHERNE	.30 hours at 250.00 per hour.	75.00

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 839982

Mar 7, 2011  
PAGE 3

02/17/11 E-MAILS OF GROUP REGARDING \$45,000 PAYMENT AND  
REVIEW OF DRAFT E-MAIL FROM R. MOORE TO  
TRANSAMERICAN; CROSS-REFERENCE  
CASTLETON/CLIFTON/401(K) SETTLEMENT.  
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

02/18/11 E-MAIL TO R. MOORE REGARDING COMMUNICATION TO  
TRANSAMERICAN; E-MAIL TO A. DONALDSON REGARDING  
NO APPEAL ON SOLIS JUDGMENT AND ORDER; REVIEW  
OF SETTLEMENT AGREEMENT AND REQUIRED ACTIONS;  
DRAFTING OF WITHDRAWAL OF 401(K) CLAIM IN  
CLIFTON B.R.; FURTHER REVIEW OF 401(K) POC AND  
CONSENT ORDER AND RELATED MATERIALS IN CLIFTON  
B.R.; REVIEW OF BYM TUDOR REVISIONS TO R.  
MOORE'S DRAFT E-MAIL TO TRANSAMERICAN AND  
FURTHER E-MAILS AND TELEPHONE CONFERENCES  
REGARDING SAME; E-MAILS OF H. HARDEN REGARDING  
MOTION TO WITHDRAW POC IN CLIFTON B.R. AND  
FURTHER E-MAILS OF DONALDSON AND TELEPHONE  
CONFERENCE WITH BRYANT REGARDING OPEN ISSUES.  
J. GRAHAM MATHERNE 2.80 hours at 250.00 per hour. 700.00

02/22/11 E-MAILS OF DONALDSON AND COUNSEL GROUP  
REGARDING LIST OF MATTER TO COMPLETE; E-MAILS  
OF H. HARDEN REGARDING WITHDRAWAL OF CLAIM IN  
CLIFTON B.R.; E-MAILS TO BRYANT AND MOORE  
REGARDING SAME.  
J. GRAHAM MATHERNE .80 hours at 250.00 per hour. 200.00

02/23/11 REVIEW MOTION TO WITHDRAW CLAIM FROM CLIFTON  
B.R. AND E-MAIL BRYANT AND MOORE REGARDING SAME  
AND REGARDING RELATED ISSUES; TELEPHONE  
CONFERENCE WITH BRYANT REGARDING TIMING ISSUES  
AS TO MATTERS RELATED TO CLOSE DOWN OF  
LITIGATION AND MATTERS REQUIRED BY IRS/DOL.  
J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

02/24/11 REVIEW RESPONSE E-MAIL FROM TRANSAMERICAN  
REGARDING DEPOSITS, ALLOCATION AND DISBURSEMENT  
ISSUES.  
J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

TOTAL SERVICES

6.10 \$1,525.00

PHOTOCOPIES

0.15

OTHER CHARGES AND DISBURSEMENTS

\$.15

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 839982

Mar 7, 2011  
PAGE 4

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TOTAL THIS INVOICE	\$1,525.15
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PREVIOUSLY BILLED AND OUTSTANDING	\$1,350.00
	-----
TOTAL AMOUNT DUE	\$2,875.15
	=====

\*-----TIME AND FEE SUMMARY-----\*

*-----	TIMEKEEPER	*-----	RATE	HOURS	FEEES
J MATHERNE	PARTNER		250.00	6.10	1525.00

**BERRY & TUDOR, P.C.***A Professional Corporation*5123 Virginia Way  
Suite B-23  
Brentwood, Tennessee 37027-7598**RECEIVED**

Telephone: (615) 726-1000

Fax: (615) 370-0077

FEIN: 62-1525112

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

March 1, 2011

Client #: 801

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

Invoice #: 17742

DATE	DESCRIPTION	HOURS	AMOUNT	
Feb-01-11	Emails to and from P. Friend (IRS) to schedule conference call; telephone conferences with R. Moore re: progress on successor plans' collection of participant loan payments.	0.80	200.00	BET
Feb-03-11	Conference call with R. Moore and P. Friend re: VCP application; meet with J. Bryant and R. Moore re: same; review instructions for VFPC and VFPC online calculator re: adjustment to insurance settlement proceeds for losses that would have been incurred but for asset theft.	2.50	625.00	BET
Feb-07-11	Emails from and to A. Friedman re: ADP/ACP test correction update.	0.40	100.00	BET
Feb-08-11	Office conference with J. Berry re: allocation of insurance settlement proceeds and proceeds from bankruptcy estate; telephone conference with R. Moore.	3.25	812.50	BET
Feb-08-11	Conference with B. Tudor regarding allocation of settlement proceeds; review email and worksheet and calculation of lost earnings; review DOL VFC guidance and class prohibited transaction exemption rule and analysis of proper method for self correction and adjustment for lost earnings and relationship to use of DOL interest calculator; analysis of effect of plan loan; outline issues and	3.60	900.00	JWB

	comments and conference with B. Tudor regarding comments and conclusions.			
Feb-09-11	Revise VCP application (continued).	1.00	250.00	BET
Feb-10-11	Prepare revised VCP application (continued); compare February 3, 2011 loan spreadsheet with May 5, 2009 loan spreadsheet; email to R. Moore re: follow-up items for revised VCP application.	4.75	1,187.50	BET
Feb-11-11	Email from P. Friend (IRS) re: participant loans.	0.10	25.00	BET
Feb-14-11	Email from R. Moore re: VCP application	0.10	25.00	BET
Feb-15-11	Telephone conferences with R. Moore re: follow-up items for revised VCP application; revise VCP application (continued).	1.20	300.00	BET
Feb-16-11	Email from R. Moore re: Worldwide Express' successor plan; prepare revised VCP application (continued).	0.20	50.00	BET
Feb-17-11	Emails from R. Moore re: successor plans established by XS, ducduc, and Worldwide Express; re: Calvin Hall's 2008 RMD, and re: Galaxy Travel's continued existence; email to R. Moore re: Calvin Hall; telephone conferences with R. Moore re: methods for attributing earning/losses to missing funds replaced by settlement proceeds.	0.75	187.50	BET
Feb-18-11	Emails from and to R. Moore and G. Matherne re: draft email of instructions to Transamerica; revise draft email to Transamerica.	1.70	425.00	BET
Feb-21-11	Emails from R. Moore re: successor plans at XS, Inc. and Stewart Physical Therapy; revise Appendix D (VCP application re: draft) to reflect same.	0.10	25.00	BET
Feb-24-11	Fax and email from P. Friend re: loan corrections.	0.20	50.00	BET
Feb-28-11	Email from R. Moore re: IRS's erroneous interpretation of participant loan spreadsheet.	0.10	25.00	BET
	TOTAL FEES	20.75	\$5,187.50	

**DISBURSEMENTS:**

Photocopies	7.75
TOTAL DISBURSEMENTS	\$7.75
<b>Total Fees &amp; Disbursements</b>	<b>\$5,195.25</b>
Previous Balance	\$7,519.52
Previous Payments	(\$3,890.00)

*Posted  
Bf  
3-4-11*

<b>PLEASE PAY</b>	<b>\$8,824.77</b>
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.  
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 2/01/11 THROUGH 2/28/11

Receivership Management, Inc.

FEB 2011 FEES	4,032.75	
RMI EXPENSES	<u>97.32</u>	<u>4,130.07</u>
		<u><b>\$4,130.07</b></u>

**TOTAL FEES**



**CASTLETON GROUP INC 401K PLAN**

**February 2011**

Date	Name	Description	Hours	Rate	Total
2/15/2011	Sarah D. Forton	CALLS FROM PARTICIPANT RE: STATUS	0.5	\$45.00	\$22.50
2/16/2011	Robert E. Moore, Jr.	REVIEW EMAILS FROM M.HENSLEY RE: SUCCESSOR PLANS FORWARD SAME TO B.TUDOR .10	0.1	\$130.00	\$13.00
2/17/2011	Robert E. Moore, Jr.	CALL FROM XS INC RE: SUCCESSOR 401K PLAN .10; UPDATE EMAILS SENT TO B.TUDOR ON WORLDWIDE EXPRESS, GALAXY TRAVEL, AND CALVIN HALL .2; DRAFT TRANSMITTAL EMAIL AND INSTRUCTIONS REQUEST FOR SETTLEMENT PROCEEDS TO R.MAPES AND R.SILVA ISSUE TO B.TUDOR, G.MATHERNE, J.BRYANT, AND B.SPAULDING 4.25	4.55	\$130.00	\$591.50
2/17/2011	Sarah D. Forton	DISCUSSION WITH ROB MOORE, JEANNE BRYANT AND BILLY SPAULDING RE: STATUS OF VCP FILING	0.5	\$45.00	\$22.50
2/18/2011	Robert E. Moore, Jr.	EMAILS TO TRACI CONNELLY RE: INFORMATION REQUEST ON LANE AND ASSOCIATES .2	0.2	\$130.00	\$26.00
2/18/2011	Sarah D. Forton	PREPARATION OF CHECK, TRAVEL TO BANK, MAKE DEPOSIT	0.2	\$45.00	\$9.00
2/21/2011	Robert E. Moore, Jr.	REVIEW EMAILS FROM B.TUDOR RE: TRANSAMERICA TRANSMITTAL, FORWARD INFORMATION REQUEST FROM TUDOR TO B.SPAULDING .10	0.1	\$130.00	\$13.00
2/22/2011	Robert E. Moore, Jr.	REVIEW COMMENTS ON TRANSAMERICA TRANSMITTAL EMAIL, DISCUSS SAME WITH B.SPAULDING, REVISE AND ISSUE 1.25	1.25	\$130.00	\$162.50
2/23/2011	Robert E. Moore, Jr.	DISCUSSION WITH J.BRYANT RE: EMPLOYER CONFERENCE CALL AND VCP STATUS .3; DRAFT TWENTY-SIXTH REPORT 1.0	1.3	\$130.00	\$169.00
2/23/2011	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
2/24/2011	Sarah D. Forton	MAIL OUT LETTERS TO EMPLOYERS RE: CONFERENCE CALL	1	\$45.00	\$45.00
2/25/2011	Robert E. Moore, Jr.	REVIEW AND DISCUSS WITH J.BRYANT LETTER FROM IRS ON VCP LOANS ISSUE .25; RESPOND TO TRACI CONNELLY RE: TESTING INFORMATION FOR LANE AND ASSOCIATES .10; PREPARE EMPLOYER NOTIFICATIONS .2	0.55	\$130.00	\$71.50
2/28/2011	Billy B. Spaulding	WORK ON DOCUMENTATION OF \$145,000 PAYMENT TO TRANSAMERICA FOR PARTIAL PAYMENT OF 2007 SHORTAGE. READ ERISA COUNSEL RECOMMENDATIONS AND INCORPORATE INTO PAYMENT ALLOCATION TO PARTICIPANTS.	4	\$110.00	\$440.00

Monday, March 21, 2011

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**CASTLETON GROUP INC 401K PLAN**

**February 2011**

2/28/2011	Robert E. Moore, Jr.	REVIEW IRS VCP ISSUES, ANNOTATE SPREADSHEET AND PREPARE FOR DISCUSSION WITH B.TUDOR 3.2	3.2	\$130.00	\$416.00
2/28/2011	Sarah D. Forton	WORK ON MOTION FILING	1	\$45.00	\$45.00
<b>Total</b>					<b>\$4,032.75</b>

RMI EXPENSE RECOVERABLE CASTLETON

2/1/11 Through 2/28/11

Category Description	2/1/11- 2/28/11
5300 EXPENSES	
6205-COPIES	-23.90
6210-POSTAGE	-43.99
6215-COURIER & OVERNIGHT	-29.43
TOTAL 5300 EXPENSES	<u>-97.32</u>
OVERALL TOTAL	<u>-97.32</u>