

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

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

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

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

ACTIVITY REPORT

During the months of October, 2009 and November, 2009, Receivership Management, Inc. (RMI) prepared an informal submission to the Internal Revenue Service, continued its work finalizing certain aspects of the 2007 Audit, and continued its efforts in the collection of missing funds.

As reported in the Twelfth Report, to begin addressing the termination process and procedure, on September 21, 2009, a conference call was held with a representative of the IRS Employee Plans Section, Cincinnati Office. As noted in the Eleventh Report, six (6) compliance issues were discussed with the IRS: 1) Unremitted Funds; 2) Nine Employers with ERISA Compliance failures¹; 3) Delinquent loan repayments (principal amount of outstanding loans:\$263,701.30; 4) Ineligible participant contributions; 5) Late filed Form 5500's for 2007 and 2008; and 6) Plan Document Amendments. As reported in the Eleventh Report, nine plans have failed ERISA compliance testing.

¹ Seven employers have indicated they will correct their plans. One employer has indicated it will not correct. One employer is no longer in business

Based on that informal discussion with the IRS, a conference call was held with participating employers to discuss the procurement of IRS qualification letters, as outlined in the Court's Order of October 2, 2008. As a result, a conference call was held on October 7, 2009 with 38 employers on the call. All of the above issues were discussed as well as the impact of the collection efforts of the unremitted contributions, collection activities for loan repayments, and the two non-correcting employers. Taking the comments of these employers and considering the best interests of the plan and its participants, it has been determined to make a Voluntary Compliance Program filing (VCP). To that end, the Successor Fiduciary has secured counsel whose practice concentrates in the area of plan compliance failures and VCP filings. The purpose of the VCP filing is to seek a compliance directive regarding the Successor 401(K) Plan Trustee's proposal to address the issues listed above. Once that has been received from the IRS, the Successor 401(K) Trustee will report back to the Court and seek appropriate relief from the plan freeze to facilitate the recommended transactions from the IRS.

During the month of December, the Independent Fiduciary's staff has been busy assembling information necessary for the VCP filing, as well as working with ERISA counsel on recently required amendments to the Plan Document by Congress.

Transamerica delivered a prepared Form 5500 on November 24, 2009; however certain errors were made and additional adjustments have been requested. As soon as the 2007 Form 5500 is received from Transamerica, it will be submitted through the U.S. Department of Labor's Office of the Chief Accountant. These adjustments may in turn require slight revisions to the notes in the 2007 Audit Report².

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, on August 10, 2009 Travelers Insurance Company denied the Plan's claim against the fidelity bond issued by them to cover losses to the Plan due to the intentional acts of The Castleton Group Inc. or the Plan's former trustee, Suzanne Clifton. During the month of October, 2009, the Successor Trustee through her counsel, engaged in extended negotiations with Travelers. Also during the month of October, 2009, the Successor Trustee, through counsel, began addressing certain filings in the Chapter 11 bankruptcy of Suzanne Clifton that touched upon the claims of the Plan against Ms. Clifton for amounts the Successor Fiduciary believes due to the Plan from Ms Clifton.

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

² The treatment of certain amounts relating to the missing funds was incorrect on the prepared Form 5500.

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 Thirteenth 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 October 1, 2009 through October 31, 2009. Total expenses, as listed on Exhibit 2 include \$2,805.00 in Successor Trustee fees, \$5,478.15 in legal expenses and \$8,773.99 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.

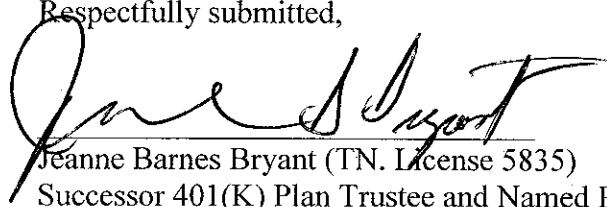
In the absence of any objection, reimbursement of \$2,805.00 in Successor Trustee fees, \$5,478.15 in legal expenses and \$8,773.99 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$2,805.00
2.	Wyatt Tarrant & Combs, LLP	\$5,478.15
3.	Receivership Management Inc.	\$8,773.99
	\$8,247.25/Contract labor	
	\$526.74/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 December 31, 2009

A handwritten signature in black ink, appearing to read "Jeanne Barnes Bryant". The signature is written in a cursive style with a large initial "J".

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 Thirteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 6 day of Jan , 2010 to the parties noted below

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

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

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

I hereby certify that a true and correct copy of the foregoing Successor Trustee's Thirteenth 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 6 day of Jan , 2010 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 Cochran & 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

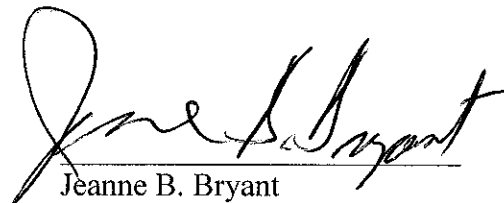
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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:

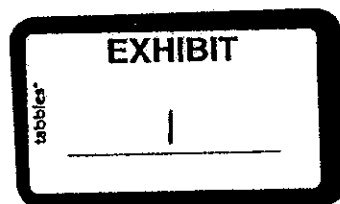
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

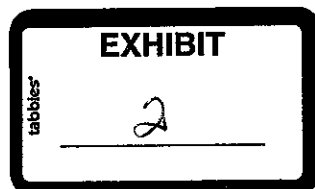


SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 10/01/09 THROUGH 10/31/09

Jeanne Barnes Bryant

OCT 2009 FEES 2,805.00

TOTAL FEES \$2,805.00



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Client	Description	Hours	Rate	Amount
10/1/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, DISCUSSION WITH ROG MOORE RE SAME, MEMO FROM ROB MOORE RE IRS REGS AND OPTIONS	0.5	\$150.00	\$75.00
10/2/2009	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BILLY SPAULDING RE IRS ISSUE, AUDIT, DOL INFORMATION	1	\$150.00	\$150.00
10/5/2009	Jeanne Barnes Bryant	REVIEW ISSUES RE AUDIT, E-MAILS RE SAME, QUESTION RE REPORT	0.3	\$150.00	\$45.00
10/6/2009	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS, E-MAIL RE AUDIT LETTER, REVIEW SAME, DISCUSSION WITH ROB MOORE RE RECORDS, CONFERENCE CALL, QUESTION RE DOL, REVIEW RECORDS RE FUNDS AND TRANSAMERICA QUESTIONS	0.8	\$150.00	\$120.00
10/7/2009	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BILLY SPAULDING RE CONFERENCE CALL, CALL TO DOL, E-MAIL RE SAME, REVIEW QUESTIONS FOR CONFERENCE CALL, CONFERENCE CALL WITH EMPLOYERS, E-MAIL RE TRAVELERS, CALL TO GRAHAM MATHERNE RE SAME, E-MAIL RE CONFERENCE CALL WITH DOL, E-MAIL TO AND FROM MIKE HENSLEY	3.5	\$150.00	\$525.00
10/8/2009	Jeanne Barnes Bryant	E-MAILS FROM HENSLEY, E-MAIL TO ROB MOORE RE SAME, CONFERENCE CALL WITH DOL, QUESTION RE COMPLAINT, CALL RE AMENDMENTS	1	\$150.00	\$150.00
10/9/2009	Jeanne Barnes Bryant	E-MAIL RE CALL TO HUNTER, DISCUSSION WITH ROB MOORE RE BANKRUPTCY FILING AND COMPLAINT ISSUE	0.3	\$150.00	\$45.00
10/12/2009	Jeanne Barnes Bryant	E-MAIL RE BOND POLICIES, DISCUSSION WITH ROB MOORE RE RECORDS MOTION, REVIEW INFORMATION RE CLIFTON BANKRUPTCY	0.4	\$150.00	\$60.00
10/13/2009	Jeanne Barnes Bryant	E-MAIL RE RECORDS MOTION, QUESTION RE SAME	0.2	\$150.00	\$30.00

Tuesday, December 29, 2009

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Name	Description	Hours	Rate	Total
10/14/2009	Jeanne Barnes Bryant	SIGN MOTION, QUESTION RE MAILING, DISCUSSION RE 5500, E-MAIL FROM AUDITORS RE FINAL REPORT, E-MAIL FROM ROB MOORE RE SAME, E-MAIL FROM BILLY SPAULDING RE CHANGES TO REPORT	0.7	\$150.00	\$105.00
10/15/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MEMO TO EMPLOYERS, REVIEW SAME, DISCUSSION RE AUDIT, IRS FOLLOW-UP, 5500 ISSUES WITH TRANSAMERICA, ADDITIONAL TRANSAMERICA ISSUES RE VCP FILING, QUESTIONS RE MAILING	1.2	\$150.00	\$180.00
10/16/2009	Jeanne Barnes Bryant	CALL FROM SCOTT MCKELLAR RE DOCUMENTS, E-MAIL RE SAME, E-MAIL RE FINAL CHANGES ON AUDIT, QUESTIONS RE SAME, E-MAIL FROM GRAHAM MATHERNE RE MCKELLAR INFORMATION, DISCUSSION RE SAME	0.8	\$150.00	\$120.00
10/19/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE TERMINATION WORDING ON AUDIT, E-MAIL FROM BILLY SPAULDING RE SAME, E-MAIL FROM SPARKMAN RE HEARING ON DOCUMENTS, E-MAIL TO GRAHAM MATHERNE AND ROB MOORE RE SAME, CALL FROM LANE AND ASSOCIATES	0.5	\$150.00	\$75.00
10/20/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE AUDIT, E-MAIL FROM LATIMORE BLACK RE SAME, REVIEW MOTION AND EXHIBITS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM SARAH FORTON WITH MOTION INFORMATION, E-MAIL FROM GRAHAM MATHERNE WITH TRAVELERS RESPONSE, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS, E-MAIL RE CHANGES TO MOTION	1	\$150.00	\$150.00
10/21/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE AUDIT, E-MAIL TO DOL RE FILING, E-MAIL TO GROUP RE FILING, E-MAIL FROM GRAHAM MATHERNE RE CLIFTON BANKRUPTCY, DISCUSSION RE SAME, DISCUSSION WITH SARAH FORTON RE CALLS	1	\$150.00	\$150.00
10/22/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM CHRIS GRAEBE, E-MAIL TO AND FROM GRAHAM MATHERNE RE CLIFTON FILING, REVIEW AND SIGN REPORT, QUESTION RE MAILING	0.5	\$150.00	\$75.00

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Attorney Name	Description	Hours	Rate	Amount
10/23/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE FORMS FOR EMPLOYERS, DISCUSSION WITH BILLY SPAULDING RE BREAKDOWN RE RECOVERY OF FUNDS, DISCUSSION RE CLIFTON FILING, DISCUSSION WITH ROB MOORE RE SEPTEMBER FILING AND REPORT TO COURT, QUESTION RE VCP FILING, DISCUSSION RE TIMING, E-MAIL RE AUDIT REPORT, QUESTION RE SAME, E-MAIL RE DOL AND FILING, E-MAIL RE WEBSITE POSTING, DISCUSSION WITH GRAHAM MATHERNE RE CLIFTON FILING AND TRAVELERS, DISCUSSION RE 5500 FILING FOR 2007, 2008, 2009	1.2	\$150.00	\$180.00
10/26/2009	Jeanne Barnes Bryant	E-MAIL RE CLIFTON OBJECTION, DISCUSSION WITH GRAHAM MATHERNE RE SAME, REVIEW OBJECTION AND BALLOT, DISCUSSION WITH ROB MOORE RE SAME, SIGN OBJECTION	0.5	\$150.00	\$75.00
10/27/2009	Jeanne Barnes Bryant	CALLS TO AND FROM GRAHAM MATHERNE RE CLIFTON OBJECTION ISSUE, DISCUSSION WITH ROB MOORE RE SAME, REVIEW MOTION AND QUESTIONS RE SAME, E-MAILS RE AUDIT QUESTIONS, DISCUSSION RE ADDITIONAL CONFERENCE CALL, REVIEW ADDITIONAL FILE OBJECTIONS RE CLIFTON, E-MAIL FROM BILLY SPAULDING RE EMPLOYERS AND MISSING FUNDS	1	\$150.00	\$150.00
10/28/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE FINAL AUDIT, REVIEW AND SIGN SAME, DISCUSSION RE OBJECTION AND COUNSEL ISSUES WITH ROB MOORE, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS RESPONSE, DISCUSSION WITH ROB MOORE RE CONFERENCE CALL, E-MAIL FROM HUGH DAVIS RE MOTION ON FEES FOR PLAN, REVIEW SAME	1.3	\$150.00	\$195.00
10/29/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE INVOICES, E-MAIL TO HUGH DAVIS AND DOL RE CALL, QUESTION RE AUDIT, E-MAIL FROM GRAHAM MATHERNE RE CLIFTON FILING, E-MAIL RE TRAVELERS	0.5	\$150.00	\$75.00
10/30/2009	Jeanne Barnes Bryant	E-MAILS FROM DOL RE CALL, CONFERENCE CALL RE SPARKMAN FILING, E-MAIL TO AND FROM HUGH DAVIS RE SAME, E-MAIL FROM ROB MOORE RE FILING	0.5	\$150.00	\$75.00
Total					\$2,805.00

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 10/01/09 THROUGH 10/31/09

Wyatt Tarrant & Combs

OCT 2009 FEES	INV 794716	<u>5,478.15</u>
TOTAL FEES		<u><u>\$5,478.15</u></u>

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

RECEIVED
NOV 13 2009

F.E.I. # 61-0468003

NOVEMBER 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 794716

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 OCTOBER 31, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES \$5,475.00

OTHER CHARGES AND DISBURSEMENTS \$3.15

TOTAL THIS INVOICE \$5,478.15

PREVIOUSLY BILLED AND OUTSTANDING \$11,168.42

TOTAL AMOUNT DUE \$16,646.57

*Posted
BT
11-16-09*

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

NOVEMBER 9, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 794716

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 OCTOBER 31, 2009

10/01/09	TELEPHONE CONFERENCE WITH J. PRICE REGARDING NEGOTIATION OF SETTLEMENT WITH TRAVELERS; E-MAIL BRYANT AND MOORE REGARDING SAME; TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME.	J. GRAHAM MATHERNE .90 hours at 250.00 per hour.	225.00
10/05/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING UPCOMING CONFERENCE WITH EMPLOYER GROUPS AND REGARDING LIMITATIONS ON DISCUSSING SETTLEMENT.	J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
10/12/09	REVIEW BRYANT E-MAIL REGARDING HENSLEY REQUEST AS TO FIDUCIARY LIABILITY COVERAGE; REVIEW OF AIG POLICY AND RELATED MATERIALS AND RESPOND TO BRYANT'S E-MAIL; TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME.	J. GRAHAM MATHERNE .80 hours at 250.00 per hour.	200.00
10/15/09	TELEPHONE CONFERENCE WITH BRYANT AND E-MAIL OF PRICE REGARDING REMINDER OF COUNTER-OFFER POSITION.	J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 794716

Nov 9, 2009
PAGE 3

10/16/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING POTENTIAL CONSENT ORDER AS TO CASTLETON GROUP DOCUMENTS AND RELATED MATTERS; E-MAIL WITH BRYANT AND MOORE REGARDING CONTACT WITH PRICE ON FIDELITY BOND; TELEPHONE CONFERENCE WITH R. MOORE REGARDING CONSENT ORDER ISSUES AND REGARDING OBJECTION TO SPARKMAN'S NOTICE TO DESTROY DOCUMENTS; TELEPHONE CONFERENCE WITH S. MCKELLER REGARDING SAME AND E-MAIL TO R. MOORE AND BRYANT REGARDING CONSENT ORDER DRAFT TO BE DISTRIBUTED MONDAY.	J. GRAHAM MATHERNE	1.00 hours at 250.00 per hour.	250.00
10/19/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING POSTPONEMENT OF B.R. HEARING ON ISSUE OF DOCUMENT RETENTION AND IMPACT ON TRAVELERS' ISSUE; REVIEW E-MAIL REGARDING SAME FROM SPARKMAN.	J. GRAHAM MATHERNE	.20 hours at 250.00 per hour.	50.00
10/20/09	REVIEW E-MAIL FROM PRICE REGARDING TRAVELER NOT COUNTER OFFERING; E-MAIL TO BRYANT AND MOORE REGARDING SAME; TELEPHONE CONFERENCE WITH BRYANT AND MOORE REGARDING SAME; E-MAILS WITH R. MOORE REGARDING CONSENT ORDER ON DOCUMENTS RETENTION AND ACCESS.	J. GRAHAM MATHERNE	.80 hours at 250.00 per hour.	200.00
10/21/09	REVIEW CLIFTON OBJECTION TO B.R. CLAIMS (OBJECTION TO 401(K) PLAN CLAIM AND DENIAL OF SAME); REVIEW CASTLETON/SPARKMAN AND CLIFTON SETTLEMENT; E-MAIL TO BRYANT/MOORE REGARDING ISSUES AND REQUEST FOR INSTRUCTIONS IF ANY; REVIEW OF E-MAILS REGARDING CONSENT ORDER AS TO DISPOSITION OF CASTLETON DOCUMENTS.	J. GRAHAM MATHERNE	1.20 hours at 250.00 per hour.	300.00
10/22/09	E-MAIL TO BRYANT AND MOORE REGARDING MOORE'S E-MAIL AND REGARDING CLIFTON B.R. REORGANIZATION PLAN; REVIEW REORGANIZATION PLAN; REVIEW SPARKMAN/CLIFTON SETTLEMENT; REVIEW TRAVELERS' POLICY ALL REGARDING IMPACT OF OBJECTING OR NOT OBJECTING TO CLIFTON REORGANIZATION PLAN ON RECOVERY EFFORTS/FIDELITY BOND EFFORTS; DRAFT REVISE AND FINALIZE MEMO/E-MAIL TO BRYANT AND MOORE REGARDING SAME.	J. GRAHAM MATHERNE	1.70 hours at 250.00 per hour.	425.00

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- 10/23/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING ASPECTS OF FILING IN CLIFTON B.R. TO OBJECT TO PLAN/RESPONSE TO OBJECTION TO 401 (k) CLAIM; REVIEW MATERIALS FROM SPARKMAN RELATING TO CLIFTON SETTLEMENT AND CLIFTON CLAIM AND OTHER 401(K) RECOVERY ISSUES.
J. GRAHAM MATHERNE 1.40 hours at 250.00 per hour. 350.00
- 10/26/09 REVIEW OF CLIFTON B.R. FILES AND 401(K) PLAN PROOF OF CLAIM; E-MAIL TO BRYANT AND MOORE REGARDING NEED FOR ATTENTION TO ISSUES; REVIEW CLIFTON REORGANIZATION PLAN; DRAFTING OF OBJECTION THERETO; TELEPHONE CONFERENCE WITH BRYANT REGARDING ISSUES RELATED TO OBJECTION AND NEED TO DISCUSS; FURTHER DRAFTING OF POTENTIAL OBJECTION; TELEPHONE CALL (MESSAGE LEFT) WITH H. DAVIS AND S. MCKELLAR REGARDING ANTICIPATED FILING OF OBJECTION TO PLAN BY 401(K) PLAN SUCCESSOR TRUSTEE; E-MAIL TO BRYANT REGARDING FINAL DRAFT OF OBJECTION AND REGARDING DISCLAIMERS AS TO IT; TELEPHONE CONFERENCE WITH R. MOORE REGARDING OPEN ISSUES AND NEED TO VOTE ON PLAN AND RELATED MATTERS AND LACK OF CONTACT FROM DAVIS OR MCKELLAR; TELEPHONE CONFERENCE WITH DAVIS REGARDING STATUS ISSUES AND NEED TO FILE OBJECTION TO PRESERVE RECOVERY AND RELATED TOPICS; TELEPHONE CONFERENCE WITH MCKELLAR REGARDING SAME; FURTHER TELEPHONE CONFERENCES WITH BRYANT AND MOORE REGARDING CONVERSATION WITH DAVIS AND MCKELLAR AND REGARDING LOGISTICS OF SENDING BALLOT AND FILING OBJECTION TO CLIFTON REORGANIZATION PLAN; REVISION TO OBJECTION DRAFT AND REVIEW VARIOUS CERTIFICATES OF SERVICE EXAMPLES FROM CLIFTON B.R.
J. GRAHAM MATHERNE 3.50 hours at 250.00 per hour. 875.00
- 10/27/09 FURTHER DRAFTING OF OBJECTION TO REORGANIZATION PLAN; E-MAIL MOORE REGARDING EVIDENCE OF OTHER OBJECTIONS TO PLAN; CONFERENCE WITH E. LORING REGARDING CONTACT WITH CLERK REGARDING "LIMITED USE" FILING NUMBER; FURTHER DRAFTING OF OBJECTION AND FINALIZATION OF SAME; E-MAIL TO BRYANT AND MOORE REGARDING PROBLEM OF FILING AND RELATED ISSUES; TELEPHONE CONFERENCE WITH C. GURGONE AT B.R. CLERK'S OFFICE REGARDING ISSUE OF WAIVER OF ECF REQUIREMENT; NUMEROUS CONFERENCES WITH E. LORING AND TELEPHONE CONFERENCES AND E-MAILS WITH BRYANT AND MOORE REGARDING SAME; DRAFTING, REVISING AND FINALIZING MOTION TO WAIVE ECF REQUIREMENTS AND FINALIZE OBJECTION TO REORGANIZATION PLAN;

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JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 794716

Nov 9, 2009
PAGE 5

E-MAILS AND TELEPHONE CONFERENCES WITH C. GURGONE REGARDING RECEIPT OF SAME; REVIEW CHEVY CHASE BANK AND IRS OBJECTIONS TO REORGANIZATION PLAN AND RELATED MATTERS; E-MAILS TO BRYANT AND MOORE REGARDING SAME; FILE ORGANIZATION AND FURTHER TELEPHONE CONFERENCE WITH BRYANT REGARDING GOING FORWARD PRO SE OR HAVING LAWYER ENTER APPEARANCE AND REMINDER AS TO DISCLOSURES AS TO REPRESENTATION IN B.R.

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

10/28/09 REVIEW OF FURTHER B.R. FILING REGARDING OBJECTION TO CLIFTON REORGANIZATION PLAN AS IT IMPACTS ON RECOVERY TO 401(K); E-MAILS TO BRYANT AND MOORE REGARDING SAME AND REGARDING NEED TO EXIT MATTERS RELATING TO B.R. BECAUSE OF EARLIER STATED DISCLOSURES AND HAVING TO BE INVOLVED IN MATTERS LAST MINUTE, ETC.; REVIEW OF MCLAMB B.R. REGARDING MY STATUS IN SAME AND E-MAIL TO BRYANT REGARDING NEED TO EXIT FROM THAT PROCEEDING AS WELL; TELEPHONE CONFERENCE WITH R. MOORE REGARDING SAME AND E-MAIL OF MOORE, CLIFTON OBJECTION TO CLAIM DOCUMENT; TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME.

J. GRAHAM MATHERNE 3.20 hours at 250.00 per hour. 800.00

10/29/09 E-MAILS OF BRYANT, OUTLINE ISSUES TO RAISE WITH J. PRICE REGARDING TRAVELERS AND TELEPHONE CALL (LEFT MESSAGE) TO PRICE TO DISCUSS SETTLEMENT; E-MAIL BRYANT AND MOORE REGARDING ACTIVITY IN CLIFTON B.R.

J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

10/30/09 REVIEW OF PACER AND REVIEW OF NOTICES REGARDING OBJECTION TO PLAN AND EXTENDS HEARINGS ON OTHER ISSUES UNTIL 12/1 IN CLIFTON B.R.

J. GRAHAM MATHERNE .30 hours at 250.00 per hour. 75.00

TOTAL SERVICES

21.90 \$5,475.00

PHOTOCOPIES

3.15

OTHER CHARGES AND DISBURSEMENTS

\$3.15

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 794716

Nov 9, 2009
PAGE 6

TOTAL THIS INVOICE	\$5,478.15

PREVIOUSLY BILLED AND OUTSTANDING	\$11,168.42

TOTAL AMOUNT DUE	\$16,646.57
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-----TIME AND FEE SUMMARY-----

*-----	TIMEKEEPER	*-----	RATE	HOURS	FEES
J MATHERNE	PARTNER		250.00	21.90	5475.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 10/01/09 THROUGH 10/31/09

Receivership Management, Inc.

OCT 2009 FEES	8,247.25	
RMI EXPENSES	<u>526.74</u>	<u>8,773.99</u>
		<u><u>\$8,773.99</u></u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Service Provider	Description	Hours	Rate	Total
10/1/2009	Billy B. Spaulding	PARTICIPATE IN CONFERENCE CALL WITH AUDITORS ON OUTSTANDING ISSUES RELATED TO 2007 AUDIT REPORT. ANALYSIS OF DOCUMENTATION PROVIDED BY AUDITORS IN RESPONSE TO CALL. PREPARE SCHEDULE OF AUDIT ADJUSTMENTS TO PRELIMINARY FORM 5500 PREPARED BY TRANSAMERICA. DISCUSSIONS ON IDENTIFICATION OF ACTUAL TERMINATION DATE OF PLAN.	3.5	\$110.00	\$385.00
10/1/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH J.MERRIT RE: AUDIT REPORT QUESTIONS 1.0; WORK ON IRS ISSUES 3.5; CONFERENCE WITH J.BRYANT AND B.SPAULDING RE: IRS AND CONFERENCE CALL .2	4.7	\$130.00	\$611.00
10/2/2009	Billy B. Spaulding	READ AND RESPOND TO MEMO ON IRS COMPLIANCE. DISCUSSION ON IRS COMPLIANCE ISSUES, TERMINATION OF PLAN AND SCHEDULED CONFERENCE CALL WITH EMPLOYERS	1.2	\$110.00	\$132.00
10/2/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPAULDING RE: IRS VCP AND 5310 ISSUES 1.0; CONFERENCE CALL WITH J.QUINN AT DOL RE: VCP AND 5310 ISSUES 1.25; DOCKET CHECK .10; UPDATE FROM B.SPAULDING ON AUDIT ISSUE .2	2.55	\$130.00	\$331.50
10/5/2009	Billy B. Spaulding	UPDATE SCHEDULE OF AUDIT ADJUSTMENTS TO PRELIMINARY FORM 5500. PREPARE AND DISTRIBUTE SCHEDULE RECONCILING NET ASSETS AND CHANGE IN NET ASSETS BETWEEN REVISED FINANCIALS AND REVISED FORM 5500.	2.6	\$110.00	\$286.00
10/5/2009	Robert E. Moore, Jr.	REVIEW INFORMATION PREPARED BY B.SPAULDING RE: REVISIONS TO 2007 DRAFT 5500 AND EMAIL TO TRANSAMERICA; REVIEW INFORMATION FOR STATUS OF PLAN AND EMAIL SAME TO LBMC; EMAIL TO H.DAVIS ON DOCUMENT DESTRUCTION 2.0	2	\$130.00	\$260.00

Tuesday, December 29, 2009

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Participant	Description	Hours	Rate	Total
10/6/2009	Billy B. Spaulding	PARTICIPATE IN CONFERENCE CALL WITH TRANSAMERICA ON OUTSTANDING ISSUES RELATED TO 2007 F5500, IRS ISSUES AND STATUS OF PLAN. RESPOND TO AUDITORS REQUEST FOR INFORMATION.	0.8	\$110.00	\$88.00
10/6/2009	Robert E. Moore, Jr.	REVIEW OUTSTANDING ITEMS FOR CONFERENCE CALL WITH TRANSAMERICA. EMPLOYERS, DISCUSSION WITH J.BRYANT RE: SAME; UPDATE ON DESTRUCTION MOTION .4; CONFERENCE CALL WITH TRANSAMERICA REPRESENTATIVE 1.3; EMAILS H.DAVIS AND J.BRYANT RE: DOCUMENTS, EMPLOYER CONFERENCE CALL .2; PROJECT PLANNING ON PLAN AMENDMENTS WITH S.FORTON .10	2	\$130.00	\$260.00
10/6/2009	Sarah D. Forton	CALL FROM PARTICIPANT RE: CHANGE OF NAME, CORRECTION ON TA WEBSITE	0.25	\$45.00	\$11.25
10/7/2009	Billy B. Spaulding	DISCUSSION ON VARIOUS ISSUES TO BE DISCUSSED IN CONFERENCE CALL WITH PLAN EMPLOYERS. PARTICIPATE IN CONFERENCE CALL WITH PLAN EMPLOYERS.	3	\$110.00	\$330.00
10/7/2009	Robert E. Moore, Jr.	PREPARE FOR CONFERENCE CALL .3; EMPLOYERS CONFERENCE CALL 1.75	2.05	\$130.00	\$266.50
10/7/2009	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.25	\$45.00	\$11.25
10/8/2009	Billy B. Spaulding	UPDATE DATABASE WITH EMPLOYER NAMES AND PREPARE SCHEDULE OF \$262M SHORTAGE BY EMPLOYER.	1	\$110.00	\$110.00
10/8/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM J.BRYANT, M.HENSLEY .10' UPDATE FROM J.BRYANT RE: DOL CALL .2	0.3	\$130.00	\$39.00
10/9/2009	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM M.HENSLEY, P.BUTTS, J.BRYANT RE: CONFERENCE CALL, CLIFTON BANKRUPTCY MATTERS, PLAN AMENDMENTS, UPDATE J.BRYANT RE: SAME 1.0	1	\$130.00	\$130.00
10/9/2009	Sarah D. Forton	CALL FROM PARTICIPANT RE: STATUS	0.25	\$45.00	\$11.25
10/12/2009	Robert E. Moore, Jr.	EMAILS TO AND FROM P.BUTTS RE: PLAN AMENDMENTS .2; UPDATE FROM J.BRYANT RE: CLIFTON BANKRUPTCY MATTERS .10; REVIEW PLAN FROM CLIFTON BANKRUPTCY .2; REVIEW RECORD AND PREPARE OBJECTION TO TRUSTEE RECORDS DESTRUCTION MOTION 2.5	2.9	\$130.00	\$377.00

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Name	Description	Hours	Rate	Total
10/13/2009	Billy B. Spaulding	RECONCILE 2007 5500 SCHEDULE H DRAFT RECEIVED FROM TRANSAMERICA WITH WORKSHEET OF REQUESTED CHANGES. SEND COPY OF DRAFT TO INDEPENDENT ACCOUNTANTS. DISCUSSION OF INDEPENDENT ACCOUNTANTS REPRESENTATION LETTER.	1.2	\$110.00	\$132.00
10/13/2009	Robert E. Moore, Jr.	REVISIONS TO DESTRUCTION MOTION, REVIEW CERTIFICATE, EMAIL RE: MOTION TO SPARKMAN, DAVIS .25; CONVERSATION WITH KENDRA MELNIK RE: REPRESENTATIONS LETTER AND AUDIT REPORT NOTES .25; REVIEW REPRESENTATIONS LETTER AND AUDIT REPORT NOTES; DRAFTED EMAIL RE: CONCERNS ON REP LETTER AND NOTES TO B.SPAULDING 1.0; MEETING WITH B.SPAULDING RE: EMAIL ON REP LETTER AND NOTES .75; EMAILS TO AND FROM R.MAPES RE: 5500, SCHEDULE H, 5310 AND VCP .3;	2.55	\$130.00	\$331.50
10/13/2009	Sarah D. Forton	WORK ON CERTIFICATE OF SERVICE RE: OBJECTION	2	\$45.00	\$90.00
10/14/2009	Billy B. Spaulding	READ UPDATED VERSION OF FINANCIALS. DOCUMENT AND DISTRIBUTE QUESTIONS.	1.2	\$110.00	\$132.00
10/14/2009	Robert E. Moore, Jr.	UPDATE FROM B.SPAULDING RE: AUDIT REPORT CHANGES .10; REVIEW AUDIT REPORT AND REPRESENTATIONS LETTER, ISSUE EMAIL TO LBMC RE: CONCERNS ON NOTES AND REPRESENTATIONS LETTER 1.0	1	\$130.00	\$130.00
10/14/2009	Sarah D. Forton	MAIL OUT OBJECTION TO DESTRUCTION MOTION	1.5	\$45.00	\$67.50
10/15/2009	Billy B. Spaulding	PARTICIPATE IN PHONE CONFERENCE WITH INDEPENDENT ACCOUNTANT TO DISCUSS 2007 REPRESENTATION LETTER, FINANCIALS AND NOTES.	0.6	\$110.00	\$66.00
10/15/2009	Robert E. Moore, Jr.	PROJECT AND LITIGATION PLANNING MEETING WITH J.BRYANT 1.0; CALL WITH JUDGE DOUB'S CLERK RE: HEARING .10; CALL WITH BANKRUPTCY CLERK'S OFFICE RE: CONFERENCE CALL ON HEARING .10; DOCKET CHECK .10; CONFERENCE CALL WITH J.MARK MCDUGLE AND B.SPAULDING RE: LBMC REPRESENTATIONS LETTER, DRAFT AUDIT REPORT .5; EMAIL TO R.SILVA AND R.MAPES RE: SCHEDULE H OF 2007 5500 .2; REVIEWED REVISED REPRESENTATIONS LETTER AND SCHEDULE FROM J.MARK MCDUGLE .2	2.3	\$130.00	\$299.00
10/16/2009	Sarah D. Forton	MAIL OUT LETTERS TO EMPLOYERS RE: MISSING MONEY	2	\$45.00	\$90.00

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Name	Description	Hours	Rate	Amount
10/19/2009	Robert E. Moore, Jr.	WORK ON ELEVENTH REPORT 3.85; REVIEW CORRESPONDENCE FROM R.MAPES AND ISSUE UPDATE TO LBMC .6	4.45	\$130.00	\$578.50
10/20/2009	Billy B. Spaulding	READ AND RESPOND TO DRAFT OF REPORT TO COURT	0.4	\$110.00	\$44.00
10/20/2009	Robert E. Moore, Jr.	FINALIZE ELEVENTH REPORT 2.0; CALLS TO AND FROM WORLDWIDE EXPRESS RE: AMENDMENTS .2; REVIEW INFORMATION FROM LBMC .25; UPDATE ON TRAVELERS AND CALL WITH G.MATHERNE .4; REVIEW AND COMMENT ON CONSENT ORDER ON DESTRUCTION MOTION .3	3.15	\$130.00	\$409.50
10/20/2009	Sarah D. Forton	WORK ON MOTION	2	\$45.00	\$90.00
10/21/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	1	\$45.00	\$45.00
10/22/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS, WORK ON AMENDMENT MAILING, WORK ON RETURN QUARTERLY STATEMENTS	2	\$45.00	\$90.00
10/23/2009	Billy B. Spaulding	DISCUSSIONS ON AUDIT REPORT, F5500 FILINGS AND OPTIONS FOR REPAYMENT OF \$262 SHORTAGE.	0.75	\$110.00	\$82.50
10/23/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT, B.SPAULDING AND S.FORTON RE: PROJECT PLANNING ON AMENDMENTS, SECOND CONFERENCE CALL, MISSING MONEY, VCP-5310 .75; REVIEW PLAN AMENDMENTS PACKAGE AND MAILING, DRAFT TRANSMITTAL LETTER, EMAILS TO AND FROM R.MAPES RE: SAME 1.0	1.75	\$130.00	\$227.50
10/23/2009	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT, ROB MOORE AND BILLY SPAULDING RE: STATUS OF AUDIT, PLAN TESTING, FORM 5500, FORWARD AMENDMENTS TO ROBERT MAPES, FORWARD QTRLY STATEMENTS RE: RETURN MAIL, CORRECTIONS TO ADDRESSES RE: SAME	2	\$45.00	\$90.00
10/26/2009	Billy B. Spaulding	PREPARE SCHEDULES SHOWING VARIOUS OPTIONS RELATING TO RECOVERY OF SHORTAGE FROM EMPLOYERS.	0.8	\$110.00	\$88.00
10/26/2009	Robert E. Moore, Jr.	DISCUSSION AND REVIEW OF OBJECTIONS TO CLIFTON BANKRUPTCY PLAN, RESPOND TO QUESTIONS RE: TRANSMITTAL, PREPARATION OF PACKAGE, RESPOND TO QUESTIONS FROM J.BRYANT AND G.MATHERNE RE: SAME 2.2; CALL FROM DAVID MCLAMB RE: MISSING MONEY ISSUES AND ALLOCATIONS .35; RESPOND TO EMAIL FROM H.DAVIS .10	2.65	\$130.00	\$344.50

CASTLETON GROUP INC 401K PLAN

October 2009

Date	Name	Description	Hours	Rate	Amount
10/27/2009	Billy B. Spaulding	READ AND PREPARE COMMENTS ON FINAL DRAFT OF AUDIT REPORT.	0.8	\$110.00	\$88.00
10/27/2009	Robert E. Moore, Jr.	UPDATE REPRESENTATIONS LETTER, EMAILS TO AND FROM JENNY MERRIT AT LBMC RE: AUDIT REPORT; REVIEW BANKRUPTCY MATTERS WITH G.MATHERNE AND J.BRYANT	2.5	\$130.00	\$325.00
10/28/2009	Robert E. Moore, Jr.	REVIEWED BANKRUPTCY COUNSEL ITEMS 1.0	1	\$130.00	\$130.00
10/29/2009	Robert E. Moore, Jr.	PREPARE AND DELIVER COMPLETED REPRESENTATIONS LETTER TO LBMC, FOLLOW UP WITH JOHN MARK MCDOUGLE ON AUDIT REPORT DELIVERY, REVIEW FEE INFORMATION FOR J.BRYANT FROM H.DAVIS	3.6	\$130.00	\$468.00
10/30/2009	Robert E. Moore, Jr.	PREPARE FOR CONFERENCE CALL .3; CONFERENCE CALL WITH DOL AND J.BRYANT .8; EMAILS TO AND FROM ROBERT MAPES RE: 5330 .2;	1.3	\$130.00	\$169.00

Total

\$8,247.25

EXP INCURRED - CASTLETON 401K

10/1/09 Through 10/31/09

Category Description	10/1/09- 10/31/09	OVERALL TOTAL
5300 EXPENSES		
6205-COPIES	-117.70	-117.70
6210-POSTAGE	-88.04	-88.04
6215-COURIER & OVERNIGHT	-24.80	-24.80
6222-TELEPHONE LONG DISTANCE	-271.20	-271.20
6299-MISC OFFICE EXPENSE	-25.00	-25.00
TOTAL 5300 EXPENSES	-526.74	-526.74
OVERALL TOTAL	-526.74	-526.74