

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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**ELEVENTH 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 Eleventh Report and Fee Notice for fees and expenses for the period of August 1, 2009 to August 31, 2009.

**ACTIVITY REPORT**

During the months of August and September 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.

Transamerica transmitted to RMI on August 17, 2009 plan testing results which established 9 employers with compliance testing failures. In accordance with the IRS's Employee Plan Compliance Resolution System (EPCRS) under IRS Revenue Procedure No. 2008-50, two options were given to employers to correct their plans. Option 1 was to return excess contributions to those affected participants. The IRS will allow this corrective action beyond the 12 month regulatory correction period if the employer also makes a 100% vested Qualified Non-elective Contribution (QNEC) that equals the total amount refunded from the plan. Option 2 was for the employer to make a QNEC contribution in an amount that would "level" the non-impacted participants with those impacted participants with excess contributions. On August 19, 2009, all testing results were distributed to all employers. For the nine plans that failed testing, these employers were requested to provide an indication of their intent to correct their plans and to select one of the corrective options by September 4, 2009. Seven employers have indicated

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

On September 22, 2009 Lattimore, Black, Morgan & Cain PLLC, (LBMC) independent accountants submitted its draft audit report. A number of descriptions regarding the status of the Plan, adjusting entries for the plan testing failures, and missing deferrals/contributions were questioned and determined to be based on inaccurate or incomplete information. RMI submitted clarifying information to LBMC on September 24, 2009. A second draft of the Audit Report was delivered on September 28, 2009 and additional comments were submitted. On October 14, 2009 we received a third draft and we provided additional comments, which finalized the Audit Report. Now that the Audit Report is finalized, a completed 2007 Form 5500 will be submitted through the U.S. Department of Labor's Office of the Chief Accountant.

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. The Successor Trustee has continued her discussions with Travelers in efforts to collect missing contributions/deferrals not forwarded by Castleton to Transamerica.

Correspondence with the Internal Revenue Service, Employee Plans Section, was initiated on September 9, 2009 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. The following issues affecting the tax qualified status of the plan are outstanding:

- 6 Compliance Issues
  1. Unremitted Funds- Total of \$262,000. The Successor 401(K) Trustee believes the approximately \$262,000 in employer contributions, employee contributions, loan payments, etc. that were paid by the employers to Castleton but not remitted by Castleton to Transamerica will need to be remitted to the Plan to maintain its tax qualified status.
  2. 9 Adopting Employers Failed Testing. As a rule, all Employers are required to maintain compliance. If they do not, then the plan as a whole is deemed to fail. This is often referred to as the "Bad Apple" rule applicable to multiple employer plans under ERISA.<sup>1</sup> Nine employers have been found to be out of compliance under the plan testing conducted by Transamerica. Seven of the nine employers have signed documents that they will make the necessary corrections. Two of the nine have not signed documents indicating they will make the necessary corrections. The aggregate total of those that will not make corrections is \$33,000. The IRS may apply the compliance failure to the Plan as a whole.

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<sup>1</sup> 26 U.S.C § 413(c) and Treasury Regulation § 1.413-2.

3. Loan Repayments. A four (4) month cure period was proposed by RMI for defaulted loan repayments by participants who have outstanding borrowings from their retirement accounts. Under this proposal, participants would be given the following two (2) options: A) Provide proof that repayment of loan was made to a subsequent plan; B) Make repayments during the 4 months; Loans not repaid will be treated as distributions. Failure to conduct this curative action would likely cause the Plan to lose its tax qualified status.
4. Late 5500 for plan year 2007. These issues remain with the U.S. Department of Labor and not the IRS. The U.S. Department of Labor is currently informed regarding the tardiness of the Form 5500 and related reasons. A potential penalty may exist, but the current situation does not jeopardize the tax qualified status of the Plan.
5. Inclusion of Ineligible Participant. One employer has an ineligible participant. The contributions from this participant will be returned to him to resolve this issue.
6. Compliance Plan Amendments. Plan Document amendments and adoption agreements per certain IRS requirements will need to be made. With the exception of two employers, all such amendments have been received, as of the date of filing of this report. The Successor 401(K) Trustee will continue to request required forms from the remaining two employers.

As indicated in her Tenth Report, these issues are significant. Further, a discussion of procurement of qualification letters, as outlined in the Court's Order of October 2, 2008 was needed with the participating employers. 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. In connection with that call the Successor 401(K) Trustee advised she would proceed with completing the Form 5500 filing for 2007 and proceed with the inquiry into defaulted participant loans. She also advised she would proceed with completing a formal application with the Voluntary Compliance Program of the IRS, as well as preparation of the Form 5310 for a tax qualification determination letter.<sup>2</sup>

#### **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

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<sup>2</sup> Because the loss of the unremitted funds was as a result of an intentional diversion of funds, the IRS will not address this issue in the VCP program. It can only be addressed through the filing of a Form 5310 to determine its impact on the tax qualified status of the Plan.

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 Eleventh 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 August 1, 2009 through August 31, 2009. Total expenses, as listed on Exhibit 3 include \$1,020.00 in Successor Trustee fees, \$8,971.79 in legal expenses and \$5,877.79 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.

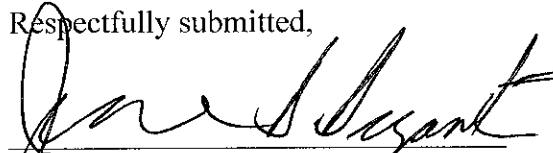
In the absence of any objection, reimbursement of \$1,020.00 in Successor Trustee fees, \$8,971.79 in legal expenses and \$5,877.79 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

|    |                              |            |
|----|------------------------------|------------|
| 1. | Jeanne Barnes Bryant         | \$1,020.00 |
| 2. | Wyatt Tarrant & Combs, LLP   | \$8,971.79 |
| 3. | Receivership Management Inc. | \$5,877.79 |
|    | \$5,325.75/Contract labor    |            |
|    | \$552.04/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 October 23, 2009

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 Eleventh 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 October, 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 Eleventh 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 October, 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

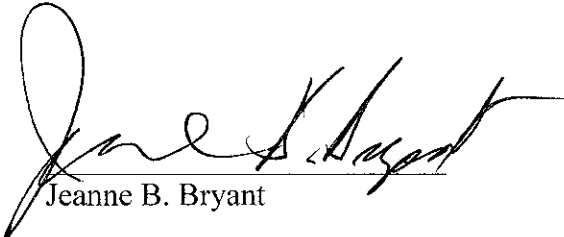
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27511

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.

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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:

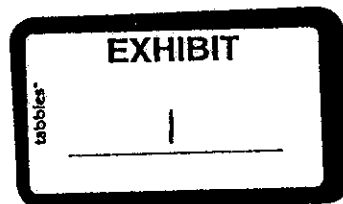
|                                     |                |
|-------------------------------------|----------------|
| Jeanne Barnes Bryant                | \$150 per hour |
| Rob Moore                           | \$130 per hour |
| Billy Spaulding(C.P.A.)             | \$110 per hour |
| Mary Batey (Claims 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.

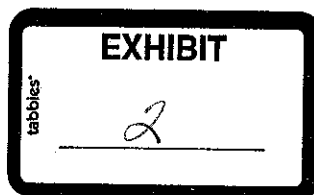
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



**SUMMARY TIME SHEET-SUCCESSOR TRUSTEE**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/09 THROUGH 8/31/09

Jeanne Barnes Bryant

|                   |                                 |
|-------------------|---------------------------------|
| AUGUST 2009 FEES  | <u>1,020.00</u>                 |
| <b>TOTAL FEES</b> | <b><u><u>\$1,020.00</u></u></b> |



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

|           |                      |   |     |          | August 2009 |
|-----------|----------------------|---|-----|----------|-------------|
| 8/3/2009  | Jeanne Barnes Bryant | E-MAIL RE STEWART, QUESTION RE SAME   | 0.1 | \$150.00 | \$15.00     |
| 8/4/2009  | Jeanne Barnes Bryant | E-MAIL RE TRANSAMERICA, DISCUSSION WITH ROB MOORE RE AUDIT REPORT QUESTION, E-MAIL RE TRANSAMERICA CALL, REPORT FROM ROB MOORE RE TRANSAMERICA CALL AND EIGHT EMPLOYER ISSUES, E-MAILS RE SAME  | 0.4 | \$150.00 | \$60.00     |
| 8/5/2009  | Jeanne Barnes Bryant | E-MAIL FROM TRANSAMERICA RE UPLOADS   | 0.1 | \$150.00 | \$15.00     |
| 8/7/2009  | Jeanne Barnes Bryant | REPORT RE AUDIT   | 0.2 | \$150.00 | \$30.00     |
| 8/10/2009 | Jeanne Barnes Bryant | E-MAIL RE ESG, DISCUSSION WITH ROB MOORE RE MOTION, DISCUSSION WITH ROB MOORE RE TRAVELERS LETTER   | 0.3 | \$150.00 | \$45.00     |
| 8/11/2009 | Jeanne Barnes Bryant | E-MAIL FROM GRAHAM MATHERNE, REVIEW TRAVELERS RESPONSE, DISCUSSION RE LETTER WITH GRAHAM MATHERNE, DISCUSSION WITH DOL RE POSITION ON FUNDS, DISCUSSION WITH ROB MOORE RE RESPONSE LETTER TO TRAVELERS  | 0.6 | \$150.00 | \$90.00     |
| 8/12/2009 | Jeanne Barnes Bryant | E-MAIL FROM ROB MOORE TO TRANSAMERICA RE TESTING RESULTS, QUESTION RE CONFERENCE CALL, DISCUSSION WITH ROB MOORE RE TRAVELERS RESPONSE, E-MAILS FROM TRANSAMERICA RE 9 FAILED TESTING EMPLOYERS, REVIEW INFORMATION RE SAME, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE LETTERS TO EMPLOYERS AND NEXT STEPS | 1   | \$150.00 | \$150.00    |
| 8/13/2009 | Jeanne Barnes Bryant | E-MAIL TO AND FROM GRAEBE, E-MAIL FROM DOL, E-MAIL FROM ROB MOORE RE PROJECTIONS, E-MAIL FROM ROB MOORE RE CASES IN RESPONSE TO TRAVELERS   | 0.5 | \$150.00 | \$75.00     |
| 8/14/2009 | Jeanne Barnes Bryant | E-MAIL TO SARAH FORTON RE MOTION, E-MAIL TO GRAHAM MATHERNE RE TRAVELERS RESPONSE, E-MAIL FROM BILLY SPAULDING RE NINE EMPLOYERS  | 0.3 | \$150.00 | \$45.00     |

Friday, October 09, 2009

**CASTLETON GROUP INC 401K PLAN**

|              |                      |  |     | August 2009 |                   |
|--------------|----------------------|--|-----|-------------|-------------------|
| 8/18/2009    | Jeanne Barnes Bryant | E-MAIL TO AND FROM GRAHAM MATHERNE RE TRAVELERS MEETING, DISCUSSION WITH ROB MOORE RE MAILING TO NINE EMPLOYERS AND REMAINING EMPLOYERS PASSING TESTING      | 0.2 | \$150.00    | \$30.00           |
| 8/19/2009    | Jeanne Barnes Bryant | REPORT RE MAILING FROM ROB MOORE, QUESTION RE CALLS TO EMPLOYERS FAILING TESTING, QUESTION RE LETTER, DISCUSSION WITH ROB MOORE RE EMPLOYERS RESPONSES       | 0.5 | \$150.00    | \$75.00           |
| 8/20/2009    | Jeanne Barnes Bryant | QUESTION RE CASE IN TRAVELERS RESPONSE LETTER  | 0.3 | \$150.00    | \$45.00           |
| 8/21/2009    | Jeanne Barnes Bryant | E-MAILS FROM ROB MOORE RE MAPES RESPONSE ON TESTING QUESTIONS, FOLLOW-UP ON QUESTIONS FROM EMPLOYERS   | 0.2 | \$150.00    | \$30.00           |
| 8/24/2009    | Jeanne Barnes Bryant | E-MAIL FROM ROB MOORE RE TESTING QUESTIONS, E-MAIL TO CHRIS GRAEBE AND PHILIPP BUTTS RE REMAINING TASKS, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS LETTER | 0.5 | \$150.00    | \$75.00           |
| 8/25/2009    | Jeanne Barnes Bryant | E-MAIL FROM DOL RE CASES AND BULLETIN, REVIEW SAME, DISCUSSION WITH DOL RE SAME, REVIEW LETTER FROM GRAHAM MATHERNE, CALL RE SAME                            | 0.8 | \$150.00    | \$120.00          |
| 8/26/2009    | Jeanne Barnes Bryant | E-MAIL FROM GRAHAM MATHERNE WITH FINAL LETTER TO TRAVELERS AND TOLLING AGREEMENT   | 0.2 | \$150.00    | \$30.00           |
| 8/27/2009    | Jeanne Barnes Bryant | CALL FROM PARTICIPANT RE HARDSHIP, CALL RE IRS QUESTION  | 0.2 | \$150.00    | \$30.00           |
| 8/28/2009    | Jeanne Barnes Bryant | REVIEW INFORMATION RE TRAVELERS, CALLS RE MAILING  | 0.2 | \$150.00    | \$30.00           |
| 8/31/2009    | Jeanne Barnes Bryant | REPORT FROM ROB MOORE RE NINE EMPLOYERS, DISCUSSION RE IRS ISSUE   | 0.2 | \$150.00    | \$30.00           |
| <b>Total</b> |                      |  |     |             | <b>\$1,020.00</b> |

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/09 THROUGH 8/31/09

Wyatt Tarrant & Combs

|                   |            |                                 |
|-------------------|------------|---------------------------------|
| AUG 2009 FEES     | INV 788792 | <u>8,971.79</u>                 |
| <b>TOTAL FEES</b> |            | <b><u><u>\$8,971.79</u></u></b> |



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

F.E.I. # 61-0468003

RECEIVED  
SEP 08 2009

SEPTEMBER 4, 2009  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 788792

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 AUGUST 31, 2009

REMITTANCE ADVICE PAGE

|                                   |             |
|-----------------------------------|-------------|
| TOTAL SERVICES                    | \$7,900.00  |
| OTHER CHARGES AND DISBURSEMENTS   | \$1,071.79  |
| TOTAL THIS INVOICE                | \$8,971.79  |
| PREVIOUSLY BILLED AND OUTSTANDING | \$7,147.98  |
| TOTAL AMOUNT DUE                  | \$16,119.77 |

Posted  
8/31  
a.g.c.

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

SEPTEMBER 4, 2009  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 788792

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 AUGUST 31, 2009

|          |   |                               |        |
|----------|---|-------------------------------|--------|
| 08/04/09 | TELEPHONE CONFERENCE WITH JEFF PRICE REGARDING TRAVELERS' CLAIM AND REVIEW OF MATERIALS REGARDING SAME.<br>J. GRAHAM MATHERNE   | .60 hours at 250.00 per hour. | 150.00 |
| 08/05/09 | TELEPHONE CONFERENCE WITH BRYANT REGARDING TELEPHONE CONFERENCE WITH J. PRICE REGARDING TRAVELERS AND REGARDING RESULT OF FIELD TESTING AND OTHER ISSUES.<br>J. GRAHAM MATHERNE | .40 hours at 250.00 per hour. | 100.00 |
| 08/06/09 | TELEPHONE CONFERENCE WITH R. MOORE REGARDING CONTACT WITH J. PRICE REGARDING TRAVELERS CASE EVALUATION EXPECTED AND RELATED MATTERS.<br>J. GRAHAM MATHERNE                      | .20 hours at 250.00 per hour. | 50.00  |
| 08/10/09 | REVIEW DENIAL LETTER FROM TRAVELERS; REVIEW MATERIALS IN FILE REGARDING AREAS TO REFUTE/REPLY; E-MAIL TO R. MOORE AND J. BRYANT REGARDING SAME.<br>J. GRAHAM MATHERNE           | .90 hours at 250.00 per hour. | 225.00 |

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 788792

Sep 4, 2009  
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|          |   |         |
|----------|---|---------|
| 08/11/09 | TELEPHONE CONFERENCE WITH R. MOORE AND J. BRYANT REGARDING REACTION TO AND REVIEW OF TRAVELERS' LETTER DENYING COVERAGE.<br>J. GRAHAM MATHERNE .50 hours at 250.00 per hour.  | 125.00  |
| 08/13/09 | OUTLINING OF MATERIALS REGARDING RESPONSE TO TRAVELERS' LETTER.<br>J. GRAHAM MATHERNE .50 hours at 250.00 per hour.   | 125.00  |
| 08/14/09 | REVIEW R. MOORE'S E-MAIL REGARDING TRAVELERS AND RESPONSE THERETO.<br>J. GRAHAM MATHERNE .30 hours at 250.00 per hour.  | 75.00   |
| 08/17/09 | FURTHER REVIEW OF R. MOORE'S E-MAIL REGARDING RESPONSE TO CASTLETON; LENGTHY TELEPHONE CONFERENCE WITH BRYANT AND R. MOORE REGARDING SAME.<br>J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour.   | 250.00  |
| 08/18/09 | LEGAL RESEARCH REGARDING CASES REFERENCED BY R. MOORE AND REGARDING CASES CITED IN TRAVELERS' DENIAL LETTER; TELEPHONE CONFERENCE WITH TRAVELERS' COUNSEL AND TELEPHONE CALLS AND E-MAILS WITH BRYANT REGARDING POSSIBLE MEETING DATES; CONTINUED ANALYSIS ON DENIAL LETTER FROM TRAVELERS.<br>J. GRAHAM MATHERNE 1.90 hours at 250.00 per hour.  | 475.00  |
| 08/19/09 | CONTINUED LEGAL RESEARCH AND REVIEW OF FILES OF OTHER RECEIVERSHIPS FOR DOL POSITION OR WHEN FUNDS BECOME PLAN ASSETS.<br>J. GRAHAM MATHERNE 1.40 hours at 250.00 per hour.   | 350.00  |
| 08/20/09 | FURTHER LEGAL RESEARCH REGARDING COVERAGE ISSUES AND DIRECT LOSS ISSUE; REVIEW DOL BRIEFS IN SBWA CASE REGARDING SAME ISSUE; REVIEW PLAN AND ADOPTION OF PLAN DOCUMENTS REGARDING FACTUAL SUPPORT FOR POSITION; NUMEROUS E-MAILS OF R. MOORE REGARDING SAME AND REGARDING LOCATION OF TRUST AGREEMENT; REVIEW PORTIONS OF CLIFTON 341 STATEMENT AND REVIEW B.R. RECORDS REGARDING FURTHER STATEMENTS BY CLIFTON; TELEPHONE CONFERENCE WITH MOORE AND E-MAILS OF CALLOWAY REGARDING SAME; DRAFTING OF PARAGRAPH INSERT ON LETTER TO TRAVELERS REGARDING DOL/EBSA ON "ASSET OF PLAN" ISSUE; FURTHER LEGAL RESEARCH ON ISSUE AND FURTHER TELEPHONE CONFERENCE WITH R, MOORE REGARDING RESPONSE TO TRAVELERS AND REVIEW OF E-MAILS BETWEEN MOORE AND SHANAHAN.<br>J. GRAHAM MATHERNE 4.10 hours at 250.00 per hour. | 1025.00 |

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08/21/09 ALL MATTERS REGARDING LEGAL RESEARCH AND REVIEW OF SAME REGARDING RESPONSE TO TRAVELERS; TELEPHONE CONFERENCE WITH R. MOORE REGARDING SAME; REVIEW OF DENIAL LETTER AND OUTLINING OF RESPONSE THERETO; VOICE MAIL FROM TRAVELERS' COUNSEL REGARDING REVIEW OF REPLY PRIOR TO SETTING OF MEETING; FURTHER REVIEW OF PLAN DOCUMENTS AND RELATED MATERIALS.  
J. GRAHAM MATHERNE 4.50 hours at 250.00 per hour. 1125.00

08/21/09 LEGAL CASE RESEARCH AND KEY CITE CASES ON WESTLAW.  
MARI-JO CASEY 1.20 hours at 250.00 per hour. 300.00

08/24/09 ALL MATTERS REGARDING LEGAL RESEARCH AND WRITING OF RESPONSE TO TRAVELERS' DENIAL LETTER; TELEPHONE CONFERENCES WITH R, MOORE AND WITH J. BRYANT REGARDING SAME AND REVIEW OF E-MAILS FROM SHANAHAN REGARDING SAME; REVIEW OTHER FIDELITY BOND CLAIMS REGARDING TREATMENT ISSUES; CONTINUED OUTLINING OF REMAINING PORTIONS OF LETTER, FURTHER REVIEW OF TRAVELERS DENIAL LETTER; DRAFTING OF TOLLING AGREEMENT.  
J. GRAHAM MATHERNE 5.20 hours at 250.00 per hour. 1300.00

08/25/09 ALL MATTERS REGARDING DRAFTING AND FINALIZING REPLY TO TRAVELERS REGARDING FIDELITY BOND; TELEPHONE CONFERENCE WITH R. MOORE AND J. BRYANT REGARDING SAME AND REGARDING CONTACT WITH SHANAHAN; FURTHER REVIEW AND CROSS-REFERENCE WITH TRUST AGREEMENT, ADOPTION AGREEMENT AND PLAN DESCRIPTION; FURTHER LEGAL RESEARCH REGARDING CASES ON ISSUES OF "MANIFEST INTENT" AND ERISA PLAN ASSET ANALYSIS; E-MAILS OF DRAFT LETTER TO CLIENT AND TELEPHONE CONFERENCE WITH SAME REGARDING EDITS; FURTHER DRAFTING TO SAME.  
J. GRAHAM MATHERNE 3.90 hours at 250.00 per hour. 975.00

08/25/09 RESEARCH MANIFEST INTENT AND FIDELITY BOND IN NORTH CAROLINA FEDERAL AND STATE CASES.  
MARI-JO CASEY 1.50 hours at 250.00 per hour. 375.00

08/26/09 FINAL REVIEW AND EDITS AND REVISIONS TO RESPONSE TO TRAVELERS' DENIAL LETTER; CROSS-REFERENCE EXHIBITS AND COMPILE SAME; FINALIZATION OF PROPOSED TOLLING AGREEMENT; E-MAILS TO TRAVELERS REGARDING REPLY AND E-MAIL TO BRYANT AND MOORE REGARDING SAME.  
J. GRAHAM MATHERNE 2.10 hours at 250.00 per hour. 525.00

JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 788792

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08/27/09 FILE ORGANIZATION; OUTLINING OF ISSUES RELATING  
TO BOND RECOVERY AND OTHER ALTERNATIVE AVENUES  
OF RECOVERY; REVIEW OF PLAN SPD DOCUMENTS  
REGARDING ANY INFORMATION USEFUL ON FIDELITY  
BOND DISPUTE.  
J. GRAHAM MATHERNE 1.40 hours at 250.00 per hour. 350.00

TOTAL SERVICES 31.60 \$7,900.00

WESTLAW COMPUTER RESEARCH 927.79  
PHOTOCOPIES 144.00

OTHER CHARGES AND DISBURSEMENTS \$1,071.79

TOTAL THIS INVOICE \$8,971.79

PREVIOUSLY BILLED AND OUTSTANDING \$7,147.98

TOTAL AMOUNT DUE \$16,119.77

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

| *----- | TIMEKEEPER | *-----    | RATE   | HOURS | FEEES   |
|--------|------------|-----------|--------|-------|---------|
| J      | MATHERNE   | PARTNER   | 250.00 | 28.90 | 7225.00 |
| M      | CASEY      | PARALEGAL | 250.00 | 2.70  | 675.00  |

Disbursements By Account, Summary

Wyatt Tarrant Combs

Criteria: Date Between 08/01/2009 00:00:00 And 08/31/2009 23:59:59 AND ((( [S4RepDisbAcct].[AcctID]

Starting Date: 8/18/2009 Ending Date: 8/24/2009 Number of Days: 6

| <u>Matter ID</u>                         | <u>Item Count</u> | <u>Amount</u> |
|--|-------------------|---------------|
| Site: 0 , Louisville, KY                 |                   |               |
| Client ID: 006716 , BRYANT,JEANNE,INDEP. |                   |               |
| Totals for Matter ID: 000001             | 0                 | \$927.79      |
| Totals for Client ID: 006716             | 0                 | \$927.79      |
| Totals for Site: 0                       | 0                 | \$927.79      |
| <i>Report Totals:</i>                    | 0                 | \$927.79      |

**SUMMARY TIME SHEET-CONTRACT LABOR**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 8/01/09 THROUGH 8/31/09

Receivership Management, Inc.

AUGUST 2009 FEES  
RMI EXPENSES

5,325.75

552.04

5,877.79

**\$5,877.79**

**TOTAL FEES**

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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN**

|          |                      |   |      |          | August 2009 |
|----------|----------------------|---|------|----------|-------------|
| 8/3/2009 | Robert E. Moore, Jr. | EMAIL TO MASSMUTUAL RE: STEWART PHYSICAL THERAPY; EMAIL TO AND FROM R.MAPES RE: NEGATIVE CONTRIBUTIONS ON STEWART PHYSICAL THERAPY; RESPOND TO QUESTION ON AAA AMENDMENTS   | 2.5  | \$130.00 | \$325.00    |
| 8/3/2009 | Sarah D. Forton      | FAX TO TRANSAMERICA   | 0.25 | \$45.00  | \$11.25     |
| 8/4/2009 | Billy B. Spaulding   | DISCUSSION AND CONFERENCE CALL ON 2007 TESTING DATA FOR CLIENT 073.   | 1    | \$110.00 | \$110.00    |
| 8/4/2009 | Robert E. Moore, Jr. | EMAIL FROM MASSMUTUAL RE: REASONS ON NEGATIVE CONTRIBUTION AMOUNTS, REVIEW REPORTS RE: SAME, ADVISE B.SPAULDING AND J.BRYANT; EMAIL TO R. SILVA, B.MCKEON, R.MAPES; CONFERENCE CALL WITH SAME RE: NEGATIVE CONTRIBUTION REPORTS, DATA UPLOAD ON STEWART PHYSICAL THERAPY, TESTING RESULTS, TERMINATION PROCEDURES; EMAIL TO AND FROM TRANSAMERICA RE: NOTIFICATION FROM KLEIN DECISIONS OF BUSINESS CLOSING | 3.65 | \$130.00 | \$474.50    |
| 8/4/2009 | Sarah D. Forton      | UPLOAD FILE TO TRANSAMERICA   | 0.25 | \$45.00  | \$11.25     |
| 8/7/2009 | Robert E. Moore, Jr. | CALL WITH J.MCDOUGLE RE: UPDATE ON PLAN TESTING; AUDIT DRAFT .2   | 0.2  | \$130.00 | \$26.00     |
| 8/7/2009 | Sarah D. Forton      | LETTERS TO MISSING PARTICIPANTS RE: QUARTERLY STATEMENT RETURNS, INTELUS SEARCHES RE: SAME  | 0.5  | \$45.00  | \$22.50     |

Friday, October 09, 2009



**CASTLETON GROUP INC 401K PLAN**

**August 2009**

| Date      | Name                 | Description   | Hours | Rate     | Total    |
|-----------|----------------------|---|-------|----------|----------|
| 8/10/2009 | Robert E. Moore, Jr. | UPDATE FROM B.SPAULDING RE: EMAIL FROM M.SAVAGE RE: LOST INTEREST NOT PAID .10; CALL FROM J.BRYANT RE: RESPONSE FROM TRAVELERS .10; REVIEW CORRESPONDENCE FROM TRAVELERS .2; CALL FROM KIMBERLY WISE RE: DEATH OF PARTICIPANT RONALD MAYER, REQUEST FOR INFORMATION .2; REVIEW FAX RE: SAME .10; UPDATE FROM S.FORTON RE: AAA AMENDMENT RESPONSES .10   | 0.8   | \$130.00 | \$104.00 |
| 8/11/2009 | Robert E. Moore, Jr. | CONFERENCE CALL WITH DOL RE: CLIFTON-MCLAMB .3;<br>CONFERENCE CALL WITH G.MATHERNE AND J.BRYANT RE: TRAVELERS RESPONSE .3   | 0.6   | \$130.00 | \$78.00  |
| 8/11/2009 | Sarah D. Forton      | WORK ON RESPONSES TO AMENDMENT REQUEST  | 2     | \$45.00  | \$90.00  |
| 8/12/2009 | Billy B. Spaulding   | DISCUSSIONS AND CONFERENCE CALL WITH TRANSAMERICA ON 2007 PLAN TESTING RESULTS AND METHODS OF RESPONDING TO EMPLOYERS WHO FAILED TEST.  | 2     | \$110.00 | \$220.00 |
| 8/12/2009 | Robert E. Moore, Jr. | DRAFT NINTH REPORT AND FEE NOTICE 1.25; DISCUSSION WITH J.BRYANT RE: SAME .10; EMAILS TO AND FROM R.MAPES RE: PLAN TESTING .10; DISCUSSION WITH B.SPAULDING RE: SAME .10; RESEARCH PLAN PROPERTY ISSUES IN CONNECTION WITH TRAVELERS RESPONSE AND DISCUSSION OF SAME WITH J.BRYANT 2.0; CONFERENCE CALL WITH TRANSAMERICA RE: PLAN TESTING RESULTS 1.0; MEETING WITH J.BRYANT AND B.SPAULDING RE: PLAN TESTING RESULTS .4 | 3.95  | \$130.00 | \$513.50 |
| 8/12/2009 | Sarah D. Forton      | WORK ON CASTLETON MOTION  | 1     | \$45.00  | \$45.00  |
| 8/13/2009 | Billy B. Spaulding   | BUILD DATABASE OF INDIVIDUAL EMPLOYEES OF EMPLOYERS WHO FAILED TEST.  | 1     | \$110.00 | \$110.00 |
| 8/13/2009 | Robert E. Moore, Jr. | REVIEW EMAILS FROM B.SPAULDING RE: TESTING FAILURES IDENTIFIED EMPLOYERS .10; REVIEW EMAIL FROM J.BRYANT AND C.GRAEBE, DRAFT OUTLINE OF REMAINING ITEMS 1.7; CALL WITH R. PADGETT OF KLIEN DECISIONS RE: STATUS, QUESTIONS ON TESTING, UPDATED ADDRESS, REQUEST FOR TERMINATION DOCUMENTS, EMAIL TO R.MAPES AND R.SILVA RE: SAME .7; RESEARCH AND DRAFT FACT SUMMARY FOR TRAVELERS RESPONSE 1.25                          | 3.75  | \$130.00 | \$487.50 |
| 8/17/2009 | Billy B. Spaulding   | ANALYSIS AND DISCUSSIONS OF DATA RETURNED FROM TRANSAMERICA ON 9 EMPLOYERS WHO FAILED PLAN TESTING.   | 1     | \$110.00 | \$110.00 |

**Friday, October 09, 2009**

**CASTLETON GROUP INC 401K PLAN**

|           |                      |  |      |          |  |  |  |          |  | August 2009 |          |
|-----------|----------------------|--|------|----------|--|--|--|----------|--|-------------|----------|
| 8/17/2009 | Robert E. Moore, Jr. | FORWARD MAPES EMAIL TO J.BRYANT FOR REVIEW .10; REPORT FILING PREP .2 PLAN TESTING RESULTS REVIEW MEETING 1.5  | 1.8  | \$130.00 |  |  |  | \$130.00 |  |             | \$234.00 |
| 8/17/2009 | Sarah D. Forton      | WORK ON MOTION FILING, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE: PLAN TESTING  | 2.5  | \$45.00  |  |  |  | \$45.00  |  |             | \$112.50 |
| 8/18/2009 | Billy B. Spaulding   | VERIFY INFORMATION FOR A SAMPLE OF 9 EMPLOYERS TESTING DATA TO ORIGINAL AMOUNTS DOWNLOADED FROM DARWIN.  | 0.4  | \$110.00 |  |  |  | \$110.00 |  |             | \$44.00  |
| 8/18/2009 | Robert E. Moore, Jr. | UPDATE FROM J.BRYANT RE: PLAN TESTING MAILING AND TRAVELERS .10  | 0.1  | \$130.00 |  |  |  | \$130.00 |  |             | \$13.00  |
| 8/18/2009 | Sarah D. Forton      | COPIES OF PLAN TESTING DOCUMENTATION FROM TA   | 2    | \$45.00  |  |  |  | \$45.00  |  |             | \$90.00  |
| 8/19/2009 | Robert E. Moore, Jr. | DRAFT TRANSMITTAL LETTERS TO 8 EMPLOYERS WITH PLAN TESTING FAILURES 2.0  | 2    | \$130.00 |  |  |  | \$130.00 |  |             | \$260.00 |
| 8/19/2009 | Sarah D. Forton      | MAIL OUT RE: PLAN TESTING  | 2    | \$45.00  |  |  |  | \$45.00  |  |             | \$90.00  |
| 8/20/2009 | Robert E. Moore, Jr. | RESEARCH PLAN DOCUMENTS IN SUPPORT OF TRAVELERS RESPONSE, DRAFT TEMPLATE LETTER FOR PLAN TESTING TRANSMITTAL, CONFERENCE CALL WITH G.MATHERNE RE: TRAVELERS RESPONSE, EMAIL TO DOL RE: POTENTIAL DISPUTE ON PLAN ASSETS WITH TRAVELERS; CALL FROM J.BRYANT RE: EMAIL FROM P.BUTTS, LEFT MSG WITH MR. BUTTS CELL PHONE, EMAIL COPY OF PLAN TESTING COVER LETTER | 3.5  | \$130.00 |  |  |  | \$130.00 |  |             | \$455.00 |
| 8/20/2009 | Sarah D. Forton      | MAIL OUT RE: PLAN TESTING  | 3    | \$45.00  |  |  |  | \$45.00  |  |             | \$135.00 |
| 8/21/2009 | Sarah D. Forton      | FAX TO PHILIP BUTTS RE: DR LANE & ASSOC PLAN TESTING   | 0.25 | \$45.00  |  |  |  | \$45.00  |  |             | \$11.25  |
| 8/24/2009 | Billy B. Spaulding   | DISCUSSIONS ON FUNDS AVAILABLE AT BEGINNING OF RECEIVERSHIP.   | 0.4  | \$110.00 |  |  |  | \$110.00 |  |             | \$44.00  |
| 8/24/2009 | Robert E. Moore, Jr. | CALLS WITH P.BUTTS, A. FRIEDMAN RE: PLAN TESTING FAILURES, DISCUSSION OF SAME WITH J.BRYANT, REVIEW EMAILS FROM G.MATHERNE AND DOL; REVIEW TRANSFERRED ACCOUNT BALANCE AT 12-31-07 ISSUE WITH B.SPAULDING, REVIEW SUGGESTED CASES IN CONNECTION WITH TRAVELERS CLAIM   | 3.65 | \$130.00 |  |  |  | \$130.00 |  |             | \$474.50 |
| 8/25/2009 | Robert E. Moore, Jr. | CALLS WITH G.MATHERNE AND J.BRYANT RE: TRAVELERS, CALL WITH J.BRYANT AND DOL REPRESENTATIVES, CALL TO IRS REPRESENTATIVE, CALLS WITH EMPLOYERS RE: PLAN TESTING FAILURES, REVIEW DRAFT CORRESPONDENCE TO TRAVELERS   | 3.8  | \$130.00 |  |  |  | \$130.00 |  |             | \$494.00 |

**CASTLETON GROUP INC 401K PLAN**

|           |                      |   |   | <b>August 2009</b> |
|-----------|----------------------|---|---|--------------------|
| 8/31/2009 | Robert E. Moore, Jr. | REVIEW PLAN TESTING RESPONSES, RECENT TRAVELERS<br>CORRESPONDENCE, UPDATE FROM J.BRYANT RE: IRS CONTACT,<br>TERMINATION PLAN DISCUSSION | 1 | \$130.00           |

**Total** **\$5,325.75**

# RMI EXPENSE RECOVERABLE CASTLETON

8/1/09 Through 8/31/09

| Category | Description             | 8/1/09-<br>8/31/09 |
|----------|-------------------------|--------------------|
| 5300     | EXPENSES                |                    |
| 6205     | COPIES                  | -92.00             |
| 6210     | POSTAGE                 | -77.44             |
| 6215     | COURIER & OVERNIGHT     | -24.20             |
| 6222     | TELEPHONE LONG DISTANCE | -358.40            |
| TOTAL    | 5300 EXPENSES           | <u>-552.04</u>     |
| OVERALL  | TOTAL                   | <u>-552.04</u>     |