

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-THIRD 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-Third Report and Fee Notice for fees and expenses for the period of September 1, 2010 to September 30, 2010 and October 1, 2010 to October 31, 2010.

**ACTIVITY REPORT**

Extended negotiations with the two bond carriers have resulted in potential recoveries. Extensive negotiations occurred throughout September and October with a multitude of parties including the U.S. Department of Labor, Castleton Group Inc., Ms. Suzanne Clifton, and Mr. Jay McLamb.

Potentially successful negotiations have occurred with AIG and the Travelers. Matters relevant to successfully concluding these negotiations have occurred and the sole matter remaining is a filing by the parties with the U.S. Federal District Court, the U.S. Bankruptcy Court, and the Settlement Agreement as executed by Ms. Clifton. Per the agreements negotiated is payment of \$265,000 paid in settlement by the insurers. Also a recovery of \$45,000 from the Castleton Group Inc. Bankruptcy estate is to be paid as well.

Since the filing of the Voluntary Compliance Program application on March 10, 2010 with the Internal Revenue Service, the IRS has acknowledged receipt and has assigned it a control number. It has not yet been assigned to an agent as of November 1, 2010. The Successor Trustee, in light of pending resolutions regarding missing funds

issued a letter to the IRS on October 18, 2010 and has encouraged the IRS to move forward with the Plan's Voluntary Compliance Program application. To date, the IRS has not responded. A copy of that letter has been attached to this report for the Court's information as **Exhibit 1**.

Upon completion and receipt of funds, the Successor 401(K) Trustee will file with the Court her request that the current freeze in place on the Plan be modified as to allow receipt of the settlement funds and their proper allocation.

### 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-Third 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 2** 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 3** are expense summaries for the periods of September 1, 2010 to September 30, 2010 and October 1, 2010 to October 31, 2010.

Total expenses, as listed on Exhibit 3 include \$3,180.00 in Successor Trustee fees, \$17,652.35 in legal expenses and \$4,459.58 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.

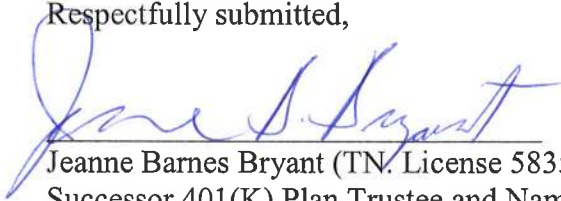
In the absence of any objection, reimbursement of \$3,180.00 in Successor Trustee fees, \$17,652.35 in legal expenses and \$4,459.58 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$3,180.00
2.	Wyatt Tarrant & Combs, LLP	\$12,981.60
3.	Berry & Tudor, PC	\$1,392.25
4.	Williams Mullen, PC	\$3,278.50
5.	Receivership Management Inc.	\$4,459.58
	\$3,949.25/Contract labor	
	\$510.33/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 November 10, 2010



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-Third Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 10 day of NOV, 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 Twenty-Third 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 10 day of NOV, 2010 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

ducduc, 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

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  
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  
4601 Six Forks Rd, Suite 503  
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  
PO Box 2227  
19 E. Front Street  
Lillington, NC 27546

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

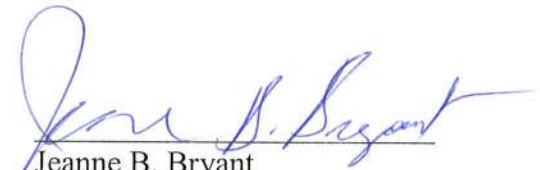
VEETech, P.C.  
Attn: Dene Perry & Amitava Sarkar  
113 Centrewest Ct  
Cary, NC 27513

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

Wake Forest Urgent Care  
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  
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

October 18, 2010

Ms. Beverly Thomas, 4L2  
Internal Revenue Service  
ATTN: SE:T:EP:RA:VC  
P.O. Box 27063  
Washington, DC 20038

RE: The Castleton Group Inc. 401(K) Plan  
VCP Filing Control No. 911693409

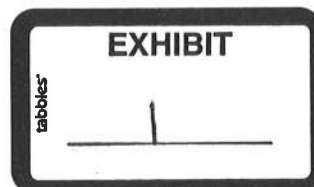
Dear Ms. Thomas:

I am writing to you to ask for your assistance concerning the VCP filing made on behalf of the Castleton Group Inc. 401(k) Plan. That filing was received by the IRS on March 17, 2010. While I have been advised that the length of time that this issue has been waiting for response is not outside of the normal time frame, I am writing to request your assistance or ask to be directed to whoever can be of assistance on this plan.

I was appointed by the Federal Court as the Successor 401(K) Plan Trustee and Named Plan Administrator to try to assist with this plan after this plan was adversely impacted by the actions of the former Trustee of the Plan. This plan (a multiple employer plan) was caught up in the aftermath of the larger complications of the Castleton Group. As you may know, there were criminal convictions concerning the actions of the former management concerning their failure to pay withholding and other amounts due the IRS.

As a part of that problem, there were missing funds in addition to the other issues that were addressed in the VCP filing that impacted the 401(k) plan. This plan has been frozen by the federal bankruptcy court as a part of the bankruptcy proceeding, and since my appointment I have been trying to fix as many of the problems possibly impeding the tax status of the plan as rapidly as possible, culminating in the VCP filing. A settlement has just been reached that will resolve the issue of missing funds. As a result this letter should be treated as an update to the above referenced VCP filing. It is my hope that this change will allow immediate attention to this filing and result in a favorable ruling on the plan.

I know that every filing has issues that are of importance to each employee and employer. However I do feel that the just over 700 employees of this plan deserve as fast action as is possible. Through no fault of their own, they have been caught up in this debacle of the



Castleton Group. While they have been able to direct their investments through Transamerica, they have been unable to access their funds for three years while this plan has gone through the legal process.

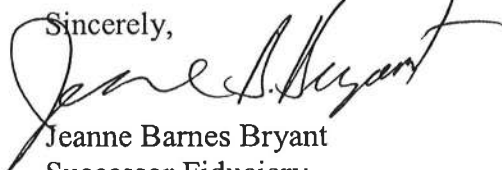
Other than a ruling on the VCP application, there is nothing that is standing in the way of the termination of this plan.

As you know, many of these employees' situations have changed dramatically over the last three years, and what was initially a big problem for them is now an urgent issue in these economic times. I have done everything that is within my power to solve the problems of this plan to allow a favorable ruling on the VCP and to allow these employees access to their funds.

The only other option I have absent a ruling on the VCP is to go back to the Court and ask for the court to lift the freeze for hardship applications. Given these economic times, I would expect a large number of these employees to apply, however much of the relief sought will most likely not fall within the parameters of the 401(K) rules governing hardship distributions. Even if this is a temporary solution, it will nonetheless cost the plan for court filings and administrative costs to go forward in this manner. If there is any possibility of a timely response on the VCP filing, that would solve not only the problems of the hardship employees, but also allow the entire group of employees to move forward from the currently frozen position of the plan.

I stand ready to answer any questions and to work with you to resolve the VCP filing and allow this plan to go forward. Since I have been involved with the plan, I have continually advised the employees to work with me and to try to let the system work to correct the problems that they have encountered through no fault of their own. At this time, it is harder and harder to respond to their inquiries with the answer that even though the VCP application has been with the IRS since March 17, 2010, that time frame is not unusual and to be patient. They have been very patient under difficult circumstances, and I would urge your attention to this filing.

Please let me know if there is anything I can do to further this process.

Sincerely,  
  
Jeanne Barnes Bryant  
Successor Fiduciary  
Castleton 401(k) Plan

C: Bynum E. Tudor, III, ERISA Counsel to the Plan

# 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 9/01/10 THROUGH 10/31/10

Jeanne Barnes Bryant

SEPT 2010 FEES	1,530.00
OCT 2010 FEES	<u>1,650.00</u>
<b>TOTAL FEES</b>	<b><u><u>\$3,180.00</u></u></b>



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

Invoice for Professional Services

**CASTLETON GROUP INC 401K PLAN** **September 2010**

Date	Client	Description	Hours	Rate	Amount
9/1/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE REPORT, REVIEW AND MAKE CHANGES RE SAME, E-MAIL TO GRAEBE AND DOL RE REPORT, E-MAIL FROM GRAHAM MATHERNE RE DOL, DISCUSSION RE MCLAMB TRUSTEE, AIG RESPONSE	1	\$150.00	\$150.00
9/2/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE SUGGESTION FROM DOL, DISCUSSION RE AIG ISSUES RE CALL, REPORT FROM ROB MOORE RE TUDOR VCP SUGGESTIONS	0.4	\$150.00	\$60.00
9/3/2010	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE RE MCLAMB TRUSTEE CALL, E-MAIL RE SAME, E-MAIL FROM DOL RE REPORT, REVIEW AND SIGN REPORT, E-MAIL RE FILING REPORT, DISCUSSION WITH ROB MOORE RE VCP FILING AND IRS	0.6	\$150.00	\$90.00
9/7/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE LETTER, E-MAIL RE SAME, REVIEW LETTER	0.4	\$150.00	\$60.00
9/8/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE DISCUSSION WITH HARDEN AND DONELSON, DISCUSSION WITH ROB MOORE RE IRS LETTER	0.3	\$150.00	\$45.00
9/9/2010	Jeanne Barnes Bryant	CALL FROM GRAHAM MATHERNE RE HEARING, E-MAILS FROM DOL RE SAME, E-MAILS FROM GRAHAM MATHERNE RE SETTLEMENT, QUESTIONS RE SAME	0.5	\$150.00	\$75.00
9/10/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE CONSENT WITH DOL AND CLIFTON, REVIEW SAME, CALL TO GRAHAM MATHERNE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE ASLIC, DISCUSSION RE SAME, E-MAIL RE DRAFT FOR CONSENT ON CASTLETON PLAN	0.8	\$150.00	\$120.00
9/13/2010	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA, QUESTION TO GRAHAM MATHERNE	0.2	\$150.00	\$30.00

**CASTLETON GROUP INC 401K PLAN**

**September 2010**

Date	Name	Description	Hours	Rate	Total
9/14/2010	Jeanne Barnes Bryant	E-MAIL FROM HOLMES HARDEN, GRAHAM MATHERNE RE RELEASE, COMMENTS RE SAME	0.3	\$150.00	\$45.00
9/15/2010	Jeanne Barnes Bryant	E-MAIL RE TRAVELERS CHECK AND SETTLEMENT AGREEMENT, CALL FROM ROB MOORE RE ISSUE WITH CLIFTON, DISCUSSION RE SAME, E-MAIL FROM GRAHAM MATHERNE RE AISLIC DOCUMENT, E-MAIL FROM HARDEN HOLMES RE SAME	1	\$150.00	\$150.00
9/16/2010	Jeanne Barnes Bryant	CALLS TO AND FROM GRAHAM MATHERNE RE CLIFTON ISSUE, DISCUSSION WITH ROB MOORE RE SAME, QUESTIONS FOR BYM TUDOR	0.5	\$150.00	\$75.00
9/17/2010	Jeanne Barnes Bryant	CALL TO GRAHAM MATHERNE; DISCUSSION WITH ROB MOORE, E-MAIL FROM GRAHAM MATHERNE RE HARDEN REQUEST	0.2	\$150.00	\$30.00
9/20/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE REQUEST FROM COURT ON SPARKMAN ISSUE, RESPONSE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE DOL FILING, REVIEW SAME, CALL RE CLIFTON ISSUE	0.5	\$150.00	\$75.00
9/21/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE REQUEST RE DOL AND CLIFTON, RESOLUTION RE SAME, CALLS FROM MEMBERS, QUESTION RE TRANSAMERICA	0.5	\$150.00	\$75.00
9/22/2010	Jeanne Barnes Bryant	E-MAILS FROM GRAHAM MATHERNE RE SETTLEMENTS, E-MAIL RE AISLIC, E-MAIL RE MCLAMB TRUSTEE, REVIEW AND SIGN LETTER TO TRANSAMERICA	0.5	\$150.00	\$75.00
9/23/2010	Jeanne Barnes Bryant	E-MAILS FROM GRAHAM MATHERNE RE SETTLEMENTS, DISCUSSION RE SAME, QUESTION RE EXTENSION OF TIME ON SPARKMAN, E-MAIL RE MOTION, REVIEW SAME, CALLS FROM MEMBERS	0.7	\$150.00	\$105.00
9/24/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE CONSENT AND FINAL DOCUMENTS	0.1	\$150.00	\$15.00
9/27/2010	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RE IRS, E-MAILS FROM BYM TUDOR RE SAME, E-MAILS FROM ROB MOORE RE IRS PENALTY, RESPONSE RE SAME	0.4	\$150.00	\$60.00
9/28/2010	Jeanne Barnes Bryant	REVIEW MOTION FILING, E-MAIL FROM SARAH FORTON RE SAME, E-MAIL TO DOL AND GRAEBE RE FILING, CALL FROM GRAHAM MATHERNE RE SPARKMAN ISSUE, QUESTION RE SIGNED SETTLEMENTS	0.5	\$150.00	\$75.00

**CASTLETON GROUP INC 401K PLAN**

**September 2010**

Date	Name	Description	Rate	Amount
9/29/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE SETTLEMENTS, DISCUSSION RE SAME, E-MAIL RE FILING, QUESTION RE IRS	0.3	\$150.00
9/30/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE DANIELS ORDER, E-MAIL RE AIG, DOL AND SETTLEMENT FROM GRAHAM MATHERNE, CALL FROM GRAHAM MATHERNE RE ORDER	0.5	\$150.00

**Total** **\$1,530.00**



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

Invoice for Professional Services

**CASLETON GROUP INC 401K PLAN** **October 2010**

Date	Client	Description	Hours	Rate	Amount
10/1/2010	Jeanne Barnes Bryant	REVIEW AND SIGN MOTION, E-MAIL FROM ROB MOORE RE INQUIRY, DISCUSSION RE SAME	0.4	\$150.00	\$60.00
10/4/2010	Jeanne Barnes Bryant	E-MAILS RE SETTLEMENTS, E-MAIL FROM ROB MOORE RE MEMBER QUESTION, E-MAIL QUESTION RE WEBSITE	0.3	\$150.00	\$45.00
10/5/2010	Jeanne Barnes Bryant	QUESTION RE IRS FROM MEMBERS	0.3	\$150.00	\$45.00
10/6/2010	Jeanne Barnes Bryant	E-MAILS FROM GRAHAM MATHERNE RE SETTLEMENT ISSUES, DISCUSSION RE SAME, QUESTIONS RE CLIFTON	0.4	\$150.00	\$60.00
10/7/2010	Jeanne Barnes Bryant	E-MAILS FROM GRAHAM MATHERNE RE CONSENT JUDGMENT, SETTLEMENT, E-MAILS FROM CRAFTON RE CHANGES TO BOTH, QUESTIONS RE SAME, DISCUSSION WITH ROB MOORE RE IRS ISSUES	1	\$150.00	\$150.00
10/8/2010	Jeanne Barnes Bryant	CONFERENCE WITH GRAHAM MATHERNE RE CLIFTON CHANGES, E-MAILS RE SAME	0.5	\$150.00	\$75.00
10/11/2010	Jeanne Barnes Bryant	MULTIPLE E-MAILS FROM GRAHAM MATHERNE, CRAMPTON, ASLIC, RE SETTLEMENTS AND JUDGMENTS, E-MAIL FROM DOL RE SAME, DISCUSSION WITH GRAHAM MATHERNE RE STATUS	0.5	\$150.00	\$75.00
10/12/2010	Jeanne Barnes Bryant	DISCUSSION WITH GRAHAM MATHERNE RE PROGRESS, E-MAILS FROM DOL, E-MAILS FROM GRAHAM MATHERNE, E-MAILS FROM AIG RE RELEASES AND MOTIONS, E-MAIL FROM ROB MOORE RE IRS ISSUES	0.7	\$150.00	\$105.00
10/13/2010	Jeanne Barnes Bryant	MULTIPLE E-MAILS RE MOTIONS, SETTLEMENTS, CHANGES RE SAME, ISSUE RE CRAMPTON, DISCUSSION WITH GRAHAM MATHERNE RE SAME, QUESTION TO ROB MOORE RE IRS, CALLS RE MEMBERS	0.8	\$150.00	\$120.00
10/14/2010	Jeanne Barnes Bryant	E-MAILS RE DANIELS, E-MAILS RE FINAL ISSUE ON SETTLEMENTS, CALLS RE MEMBERS	0.5	\$150.00	\$75.00

Tuesday, November 09, 2010

**CASTLETON GROUP INC 401K PLAN**

**October 2010**

Date	Name	Description	Hours	Rate	Total
10/15/2010	Jeanne Barnes Bryant	CALLS RE MEMBERS, E-MAIL RE DANIELS, DISCUSSION WITH ROB MOORE RE IRS LETTER	0.3	\$150.00	\$45.00
10/18/2010	Jeanne Barnes Bryant	E-MAIL FROM EMPLOYER RE STATUS, DISCUSSION RE SAME, CALL TO TUDOR RE IRS, LETTER TO IRS, DISCUSSION WITH ROB MOORE RE DRAFT, CHANGES RE SAME, QUESTION RE EMPLOYER CALL, DRAFT NOTICE RE SAME FROM ROB MOORE, DISCUSSION RE SAME, CALL TO GRAHAM MATHERNE RE SETTLEMENTS	2	\$150.00	\$300.00
10/19/2010	Jeanne Barnes Bryant	CALL FROM BYM TUDOR, REVISIONS TO UPDATE FOR EMPLOYERS, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL TO GRAHAM MATHERNE AND BYM TUDOR RE UPDATE, E-MAIL FROM GRAHAM MATHERNE RE FINAL AGREEMENT ON ITEM FROM CRAMPTON, E-MAIL WITH FINAL AGREEMENT DOCUMENT, REVIEW AND SIGN SAME	1	\$150.00	\$150.00
10/20/2010	Jeanne Barnes Bryant	E-MAILS FROM DOL RE JUDGMENT, E-MAIL FROM GRAHAM MATHERNE RE SAME, E-MAIL RE MAILING FROM HENSLEY, E-MAILS FROM ROB MOORE RE MAILING	0.4	\$150.00	\$60.00
10/21/2010	Jeanne Barnes Bryant	E-MAIL RE ASLIC, SIGNATURES	0.2	\$150.00	\$30.00
10/22/2010	Jeanne Barnes Bryant	QUESTION RE TRANSAMERICA ISSUE RE PAYMENTS, E-MAIL FROM ROB MOORE RE SAME	0.2	\$150.00	\$30.00
10/25/2010	Jeanne Barnes Bryant	REVIEW AND SIGN CHECKS, E-MAILS FROM GRAHAM MATHERNE RE ASLIC, WOODARD, FINAL SIGNATURES, ISSUES RE CHANGES	0.5	\$150.00	\$75.00
10/26/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE SETTLEMENT SIGNATURES REMAINING, DISCUSSION WITH ROB MOORE RE INVOICES FROM CASTLETON, E-MAIL RE SAME	0.5	\$150.00	\$75.00
10/27/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE CLIFTON SIGNATURES	0.1	\$150.00	\$15.00
10/28/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE SETTLEMENT AND MCLAMB	0.1	\$150.00	\$15.00
10/29/2010	Jeanne Barnes Bryant	REPORT TO DOL, E-MAIL RE SETTLEMENTS	0.3	\$150.00	\$45.00
<b>Total</b>					<b>\$1,650.00</b>

**SUMMARY TIME SHEET-LEGAL COUNSEL**  
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN  
FOR THE PERIOD 9/01/10 THROUGH 10/31/10

Wyatt Tarrant & Combs

SEPT 2010 FEES	INV 826552	8,680.85	
OCT 2010 FEES	INV 828971	<u>4,300.75</u>	12,981.60

Berry & Tudor

SEPT 2010 FEES	INV 17575	842.25	
OCT 2010 FEES	INV 17607	<u>550.00</u>	1,392.25

Williams Mullen

SEPT 2010 FEES	INV 701238	<u>3,278.50</u>	<u>3,278.50</u>
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<b>TOTAL FEES</b>			<b><u><u>\$17,652.35</u></u></b>
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RECEIVED

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

F.E.I. # 61-0468003

OCTOBER 7, 2010  
006716.000001  
J. GRAHAM MATHERNE

INVOICE # 826552

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 SEPTEMBER 30, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$8,675.00
	-----
OTHER CHARGES AND DISBURSEMENTS	\$5.85
	-----
TOTAL THIS INVOICE	\$8,680.85
	-----
PREVIOUSLY BILLED AND OUTSTANDING	\$21,351.08
	-----
TOTAL AMOUNT DUE	\$30,031.93
	=====

*posted*

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

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BRENTWOOD, TENNESSEE 37024

RE: CASTLETON GROUP 401(K) MATTER

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2010

09/01/10 TELEPHONE CONFERENCE WITH C. BIRCHER REGARDING  
MCLAMB B.R. TRUSTEE SIGNING RELEASE AND RELATED  
ISSUES; TELEPHONE CONFERENCE WITH SCOTT  
SCHAFFER REGARDING SAME AND REGARDING STATUS OF  
SETTLEMENT ISSUES; TELEPHONE CONFERENCE WITH  
BRYANT REGARDING CONTACT WITH BIRCHER AND  
SCHAFFER; TELEPHONE CONFERENCE WITH B. BAIRD  
(MAGISTRATE JUDGE DANIEL) REGARDING ISSUES OF  
POTENTIAL DISAGREEMENT FROM CLIFTON AND  
REGARDING INQUIRY AS TO ATTENDANCE AT 9/8/10  
SETTLEMENT CONFERENCE; REVIEW NOTES REGARDING  
STATUS OF OPEN ISSUES; E-MAIL COURT ORDER  
REGARDING 9/8 CONFERENCE TO SCHAFFER.  
J. GRAHAM MATHERNE 1.40 hours at 250.00 per hour. 350.00

09/02/10 TELEPHONE CONFERENCE WITH A. DONALDSON  
REGARDING ISSUE OF AMENDING COMPLAINT TO FOSTER  
SETTLEMENT AND TO ADDRESS OTHER ISSUES AND  
IMPACT SUCH MIGHT HAVE ON INSURANCE COMPANY  
RECOVERIES; REVIEW DAUB OPINION; TELEPHONE  
CONFERENCE WITH BRYANT REGARDING SAME AND  
OUTLINE ISSUES TO DISCUSS WITH SCHAFFER.  
J. GRAHAM MATHERNE .80 hours at 250.00 per hour. 200.00

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JEANNE BRYANT, INDEPENDENT FIDUCIARY  
MATTER NUMBER: 006716.000001  
INVOICE NO.: 826552

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09/03/10 FURTHER REVIEW OF DOUB OPINION; TELEPHONE  
CONFERENCES WITH BRYANT, H. HARDEN, DONALDSON,  
D. WOODARD AND J. BIRCHER REGARDING STATUS  
ISSUES AND REGARDING OPEN LETTER TO COURT  
REGARDING STATUS ISSUES; COMPILE INFORMATION TO  
OUTLINE AND DRAFT SAME.  
J. GRAHAM MATHERNE 2.10 hours at 250.00 per hour. 525.00

09/05/10 DRAFTING OF LENGTHY "OPEN LETTER" TO MAGISTRATE  
DANIEL REGARDING STATUS, CROSS CHECK  
INFORMATION ON DRAFT OF E-MAILS AND OTHER  
CORRESPONDENCE REGARDING SETTLEMENT DISCUSSIONS  
AND POSITIONS AT EARLIER MEDIATION; FINISH  
DRAFTING OF OPEN LETTER.  
J. GRAHAM MATHERNE 2.10 hours at 250.00 per hour. 525.00

09/06/10 REVISIONS, EDITS, FURTHER DRAFTING AND  
FINALIZATION OF "OPEN LETTER" TO COURT  
REGARDING 401(K)/CLIFTON ISSUES; E-MAILS OF  
BRYANT REGARDING REVIEW AND APPROVAL OF SAME.  
J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

09/08/10 REVIEW DAUB OPINION REGARDING MENTION OF  
POTENTIAL DISMISSAL OF SOLIS ACTION AND REVIEW  
TIMELINE REGARDING APPEAL; E-MAILS OF HOLMES  
HARDEN AND TELEPHONE CONFERENCE WITH HARDEN  
REGARDING SAME; LENGTHY TELEPHONE CONFERENCE  
WITH A. DONALDSON REGARDING SAME AND REGARDING  
POTENTIAL DECISION BY DOL IF TO MOVE FORWARD  
WITH CASE AND TELEPHONE CONFERENCE WITH HARDEN  
AND DONALDSON REGARDING SAME; TELEPHONE  
CONFERENCE WITH BRYANT REGARDING DOL POSITIONS  
AND TELEPHONE CONFERENCE WITH DONALDSON;  
TELEPHONE CONFERENCE WITH MESSAGE FROM  
DONALDSON AND E-MAILS REGARDING SETTLEMENT ON  
DOL CASE.  
J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour. 450.00

09/09/10 REVIEW OF CONSENT ORDER DRAFT AND REVIEW OF  
DONALDSON'S E-MAIL AS TO CHANGES TO SAME THAT  
WERE AGREED TO; RESPOND E-MAILS TO DONALDSON  
AND E-MAILS TO CLIENT GROUP AND TELEPHONE  
CONFERENCE WITH BRYANT RELATING TO ISSUES OF  
502(L) ASSESSMENTS AND REGARDING DOL'S  
SETTLEMENT POTENTIALLY ALLOWING CLIFTON TO  
BAULK AT SETTLEMENT WITH 401(K); E-MAILS OF  
SCHAFFER REGARDING DOL/CLIFTON MATTERS;  
DRAFTING AND REVISIONS (EXTENSIVE) TO

CONTINUE NEXT PAGE

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SETTLEMENT AGREEMENT CROSS-REFERENCE TO OPEN  
LETTER AND RELATED ISSUES REGARDING MATTERS  
STILL TO BE AGREED UPON; FURTHER DRAFTING ON  
SETTLEMENT AGREEMENT REVISIONS.

J. GRAHAM MATHERNE 4.60 hours at 250.00 per hour. 1150.00

09/10/10 REVIEW OF FINAL DRAFT OF CONSENT JUDGMENT;  
TELEPHONE CONFERENCE WITH DONALDSON REGARDING  
SAME AND REGARDING SETTLEMENT CONFERENCE ISSUES  
AND TELEPHONE CONFERENCE WITH BRYANT REGARDING  
CONVERSATION WITH DONALDSON; E-MAILS WITH  
BRYANT AND E-MAILS WITH S. SCHAFFER REGARDING  
CONSENT JUDGMENT DRAFT AND RELATED ITEMS;  
FURTHER DRAFTING ON PROPOSED SETTLEMENT  
AGREEMENT AND E-MAILS TO BRYANT AND E-MAILS TO  
SCHAFFER REGARDING SAME; INITIAL DRAFTING  
REGARDING MCLAMB ESTATE RELEASE.

J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

09/13/10 E-MAILS OF SCHAFFER REGARDING NEED TO DISCUSS  
DRAFTS; DRAFTING, REVIEWING AND EDITING OF  
MCLAMB TRUSTEE POLICY RELEASE; FURTHER REVIEW  
AND EDITS TO SETTLEMENT AGREEMENT DRAFT; REVIEW  
OF TRAVELERS RELEASE AND TELEPHONE CONFERENCE  
WITH JUSTIN WEAR REGARDING SAME; E-MAILS OF  
HOLMES HARDEN REGARDING MCLAMB POLICY RELEASE  
AND REGARDING RULE 9019; LEGAL RESEARCH  
REGARDING RULE 54(B) EQUIVALENT IN B.R. RULES  
AND E-MAIL TO H. HARDEN REGARDING SAME.

J. GRAHAM MATHERNE 2.90 hours at 250.00 per hour. 725.00

09/14/10 FURTHER TELEPHONE CONFERENCE WITH JUSTIN WEAR  
REGARDING TRAVELERS' SETTLEMENT AND MATTERS  
RELATING TO OVERALL SETTLEMENT; TELEPHONE  
CONFERENCE WITH BRYANT REGARDING CONVERSATION  
WITH J. WEAR AND TRAVELERS' SETTLEMENT BEING IN  
LINE; REVIEW DRAFT SETTLEMENT DOCUMENTS; E-MAIL  
FROM S. SCHAFFER REGARDING COMMENTS ON DRAFT  
CONSENT JUDGMENT; E-MAIL FROM S. SCHAFFER  
REGARDING COMMENTS ON DRAFT SETTLEMENT  
AGREEMENT; E-MAILS TO CLIENT GROUP REGARDING  
SAME; REVIEW DRAFT POLICY RELEASE AS TO MCLAMB  
AND ALSO FURTHER REVISIONS TO SETTLEMENT  
AGREEMENT; REVIEW LETTER FROM J. PRICE WITH  
TRAVELERS' SETTLEMENT AGREEMENT AND SETTLEMENT  
CHECK.

J. GRAHAM MATHERNE 1.90 hours at 250.00 per hour. 475.00