

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

**TENTH 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 Tenth Report and Fee Notice for fees and expenses for the period of July 1, 2009 to July 31, 2009.

ACTIVITY REPORT

During the months of July 2009 and August 2009, Receivership Management, Inc. (RMI) spent significant time responding to specific information requests and problems from Transamerica. On July 2, 2009, plan testing data was transferred to Transamerica for ERISA compliance testing. As stated in the Ninth Report (D.E. #262), significant data exceptions were reported in July with 13 employer plans and 94 individual employees. With cooperation of many organizations out side of Transamerica, RMI was able to resolve the data exceptions with all 13 employers and the 94 employees. These data exceptions related to deferral contributions, match contributions, highly compensated employees, and potential lost interest earnings for one employer's employees.

On August 12, 2009, Transamerica representatives orally reported nine employers had plans that failed ERISA compliance testing. Transamerica transmitted to RMI on August 17, 2009 plan testing results. With the assistance of Transamerica, two options were given to employers to correct their plans. 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 no longer has any assets and has not indicated if it will correct or not.

Lattimore, Black, Morgan & Cain PLLC, (LBMC) independent accountants secured for conducting an independent audit as required under Department of Labor rules and regulations, began its audit of the plan on March 16, 2009. On September 8, 2009, LBMC received plan testing information, including test information relating to plans that failed. This was the last item requested for review by LBMC. The Successor 401(K) Trustee anticipates receiving the Audit Report during the month of September.

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, after consultation with the U.S. Department of Labor, issued a response through her counsel to Travelers. A conference call was held on September 9th in which Travelers has indicated they will respond by the end of September.

Correspondence with the Internal Revenue Service, Employee Plans Section, was initiated on September 9, 2009 to begin addressing the termination process and procedure.

Since her appointment, the Successor 401(K) Plan Trustee along with her contracted providers, has:

- a. Located, collected, researched, and verified participant contribution data, gross wage and hour data for every employee (a total of 4,700 employees) for 2007, regardless of plan participation, and plan documents and adoption agreements, all of which was required by ERISA for purposes of compliance testing.
- b. Developed a working, useable, searchable database of plan deferrals and matching contributions involving over 750 lines of data and detail payroll transactions (over 65,000 lines of data).
- c. Worked with 47 employers to confirm payments made to the Castleton Group.
- d. Researched and verified missing funds not contributed to the plan by the Castleton Group.
- e. Prepared 42 reports for purposes of testing by Transamerica.
- f. Confirmed existence of employers maintaining plan accounts with Transamerica.

- g. Responded to on-going regulatory compliance issues as raised by Transamerica as a part of their master MEP plan of which the Castleton Plan is one.
- h. Responded to in excess of 50 audit requests from LBMC, the independent auditors.
- i. Developed a complete set of 2007 payroll and 401(K) plan activity records for the Plan.¹
- j. Developed a corrective action plan for ERISA testing failures.

None of this effort has been easy or routine. Data was not easily available and supporting documentation even less readily found. Castleton's recordkeeping has been described accurately by others as "designed for obfuscation." Castleton's method of operation did not always result in the full transmission of information to Transamerica resulting in significant data "holes" that had to be resolved. Transamerica's penchant for uniformity did not mesh well with the circumstances that made the Plan a "square peg." This often created delays, especially in responses due from Transamerica to the independent auditors. While many employers were prompt in providing information and responding to information requests, many were not, requiring follow-up calls for required data.

At this point, most of the intensive work to bring the Plan into compliance has been done. Much of the remaining work will depend upon the position of the IRS and the response of others to the issues that remain. The major issues that remain pending are:

- a. Whether the IRS requires additional audit work and/or plan testing for plan years 2008 and 2009.
- b. Whether the IRS requires collection of unremitted loan repayments.
- c. What level of corrective actions will the IRS require regarding plan testing failures, including issues relating to the unremitted \$262,000 and lost earnings on those funds.
- d. What level of action will be necessary or required to collect the \$262,000 in unremitted plan funds and the expense related thereto.

¹ This project involved downloading information from Castleton's Darwin System in order to track and trace transactions. Over 65,000 detail payroll transactions during 2007 were created. Social Security numbers were researched and verified; 401(K) transactions were determined; and dates of hire and dates of termination tracked from other data sources. All of this information was then used as (a) the database the independent auditors used for selecting their confirmation sample for testing of the payroll information, and (b) the input source for ERISA compliance testing by Transamerica.

The Successor 401(K) Trustee is very concerned that these remaining issues be completed as soon as possible to allow for the termination of the Plan. In order to answer any questions, the Successor 401(K) Trustee is scheduling a conference call for October 7 at 2:30 eastern, 1:30 central. Instructions and agenda will be issued to all participating employers.

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 Tenth 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 July 1, 2009 through July 31, 2009. Total expenses, as listed on Exhibit 3 include \$1,477.50 in Successor Trustee fees, \$1,754.95 in legal expenses and \$12,212.88 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 \$1,477.50 in Successor Trustee fees, \$1,754.95 in legal expenses and \$12,212.88 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:

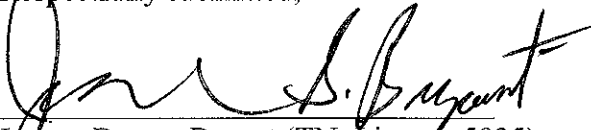
1.	Jeanne Barnes Bryant	\$1,477.50
2.	Wyatt Tarrant & Combs, LLP	\$1,754.95
3.	Receivership Management Inc.	\$10,413.38
	\$9,860.25/Contract labor	

- \$553.13/Other expenses
4. Adams, Martin & Associates, PA \$1,799.50

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 September 22, 2009



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

Certificate of Service

I hereby certify that a true and correct copy of the foregoing Successor Trustee's Tenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 22 day of Sept, 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 Tenth 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 22 day of Sept, 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

ducduc, 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

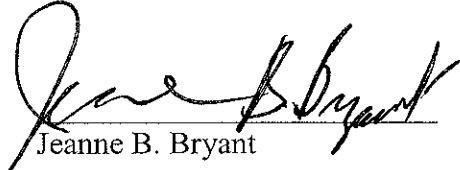
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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.

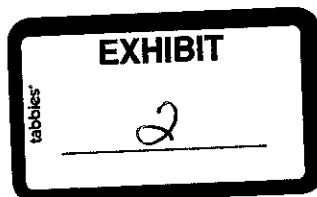


SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 7/01/09 THROUGH 7/31/09

Jeanne Barnes Bryant

JULY 2009 FEES 1,477.50

TOTAL FEES \$1,477.50



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN					July 2009
7/1/2009	Jeanne Barnes Bryant	E-MAILS FROM LATIMORE BLACK RE CHANGES TO DRAFT AUDIT AND LIST FOR MEETING. REVIEW SAME, UPDATE RE TRANSAMERICA TESTING READY TO SEND, QUESTIONS RE PRIOR PLAN DATA FOR THREE PLANS	0.5	\$150.00	\$75.00
7/2/2009	Jeanne Barnes Bryant	MEETING WITH LATIMORE BLACK RE AUDIT, REVIEW PROBLEMS, DISCUSSION RE TESTING TO BE SENT TO TRANSAMERICA, REVIEW INFORMATION FOR MOTION, E-MAILS FROM TRANSAMERICA RE UPLOAD	1.7	\$150.00	\$255.00
7/6/2009	Jeanne Barnes Bryant	QUESTION RE TRAVELERS TO GRAHAM MATHERNE, DISCUSSION WITH ROB MOORE RE UPLOAD, CURRENT MOTION	0.4	\$150.00	\$60.00
7/7/2009	Jeanne Barnes Bryant	REVIEW MOTION, DISCUSSION RE SAFE HARBOR ISSUES WITH ROB MOORE, CORRECTIONS TO MOTION, QUESTION RE FOOTNOTE, QUESTION TO BILLY SPAULDING RE TRANSAMERICA QUESTIONS ON DATA	0.6	\$150.00	\$90.00
7/8/2009	Jeanne Barnes Bryant	REVIEW ADDITIONAL REQUESTS FROM TRANSAMERICA RE 2006 INFORMATION, DISCUSSION WITH ROB MOORE AND BILLY SPAULDING RE SAME	0.3	\$150.00	\$45.00
7/9/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE ON ABANDONED PLANS	0.2	\$150.00	\$30.00
7/10/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE ESG AND CORRECTIONS FOR TRANSAMERICA, E-MAIL RE HENSLEY REQUEST	0.2	\$150.00	\$30.00
7/13/2009	Jeanne Barnes Bryant	REVIEW AND SIGN CLIFTON CLAIM, E-MAIL FROM BILLY SPAULDING RE 2006 TRANSAMERICA INFORMATION, DISCUSSION WITH ROB MOORE RE REMAINING INFORMATION FOR TRANSAMERICA	0.5	\$150.00	\$75.00

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Rate	Amount
7/14/2009	Jeanne Barnes Bryant	REPORT FROM BILLY SPAULDING AND ROB MOORE RE TESTING AND CHANGES RE TRANSAMERICA, CALL FROM MIKE HENSLEY, REVIEW AND SIGN FORM RE SAME	0.4	\$150.00	\$60.00
7/15/2009	Jeanne Barnes Bryant	REPORT FROM ROB MOORE RE INELIGIBLE ISSUE, E-MAIL FROM BILLY SPAULDING RE TRANSAMERICA, E-MAIL TO HENSLEY	0.3	\$150.00	\$45.00
7/16/2009	Jeanne Barnes Bryant	E-MAILS RE DATA TO TRANSAMERICA, E-MAIL RE STEWART PHYSICAL THERAPY, DISCUSSION WITH ROB MOORE RE SAME, E-MAIL FROM BILLY SPAULDING RE LATIMORE BLACK	0.4	\$150.00	\$60.00
7/20/2009	Jeanne Barnes Bryant	QUESTION TO ROB MOORE RE TRANSAMERICA	0.1	\$150.00	\$15.00
7/21/2009	Jeanne Barnes Bryant	E-MAIL FROM HUGH DAVIS RE POYNER FEES, QUESTIONS RE SAME, E-MAIL TO ROB MOORE RE SAME, DISCUSSION RE CURRENT RESPONSE ON BALANCE REQUESTS	0.5	\$150.00	\$75.00
7/22/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE MAPES E-MAIL, REVIEW SAME RE STEWART TESTING ISSUE, CALL FROM HARTNETT TRACTOR, DISCUSSION WITH BILLY SPAULDING RE SAME, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS LETTER	0.5	\$150.00	\$75.00
7/23/2009	Jeanne Barnes Bryant	REPORT FROM BILLY SPAULDING RE HARNETT RESPONSE, E-MAIL RE SAME, E-MAIL TO HUGH DAVIS RE BANKRUPTCY FILING	0.2	\$150.00	\$30.00
7/24/2009	Jeanne Barnes Bryant	REVIEW AND SIGN ALL AMENDMENTS REQUIRED, DISCUSSION WITH ROB MOORE RE MOTION AND TESTING ISSUE ON STEWART	1.5	\$150.00	\$225.00
7/27/2009	Jeanne Barnes Bryant	E-MAIL RE IRS ISSUE TO DOL, E-MAIL FROM ROB MOORE RE STEWART ISSUE	0.2	\$150.00	\$30.00
7/28/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE POYNER INVOICE, CONFERENCE WITH HUGH DAVIS RE SAME	0.25	\$150.00	\$37.50
7/29/2009	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MOTIONS ON CLIFTON AND MCLAMB, E-MAIL FROM ROB MOORE RE COSTS ON POYNER, CALL FROM CASTLETON PARTICIPANTS	0.5	\$150.00	\$75.00
7/30/2009	Jeanne Barnes Bryant	E-MAIL RE STEWART FROM ROB MOORE, MEMO TO DOL, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS LETTER, REVIEW SAME, E-MAIL RE SAME	0.5	\$150.00	\$75.00
7/31/2009	Jeanne Barnes Bryant	REVIEW AND SIGN LETTER TO TRANSAMERICA	0.1	\$150.00	\$15.00

CASTLETON GROUP INC 401K PLAN

July 2009

Total

\$1,477.50

SUMMARY TIME SHEET-LEGAL COUNSEL

SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 7/01/09 THROUGH 7/31/09

Wyatt Tarrant & Combs

JULY 2009 FEES	INV 785501	<u>1,754.95</u>
TOTAL FEES		<u><u>\$1,754.95</u></u>

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

RECEIVED
AUG 07 2009

F.E.I. # 61-0468003

AUGUST 6, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 785501

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 JULY 31, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,750.00
OTHER CHARGES AND DISBURSEMENTS	\$4.95
TOTAL THIS INVOICE	\$1,754.95
PREVIOUSLY BILLED AND OUTSTANDING	\$7,044.53
TOTAL AMOUNT DUE	\$8,799.48

=====
Posted
8-11-09

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

AUGUST 6, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 785501

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 JULY 31, 2009

07/06/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING ADDITIONAL INFORMATION ON FEES AND EXPENSES AS PART OF CLAIMS AND REGARDING REQUEST FOR MEETING WITH TRAVELER THEREAFTER. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00
07/08/09	REVIEW OF FEE AND STATUS FILING AND DRAFT LANGUAGE TO TENDER TO ACCOUNTANTS REGARDING STATUS AND RECOVERY EFFORTS; REVIEW INFORMATION REGARDING FILING OF POC IN CLIFTON B.R.; TELEPHONE CONFERENCE WITH BRYANT REGARDING POC ON CLIFTON B.R. AND REGARDING DRAFT LANGUAGE. J. GRAHAM MATHERNE 1.10 hours at 250.00 per hour.	275.00
07/09/09	REVIEW CLIFTON B.R. AND MCLAMB B.R. FILES REGARDING STATUS ISSUES; REVIEW POC IN MCLAMB B.R.; DRAFT AND FINALIZE POC IN CLIFTON B.R. AND E-MAIL TO CLIENT GROUP REGARDING SAME. J. GRAHAM MATHERNE .90 hours at 250.00 per hour.	225.00
07/13/09	E-MAIL AND TELEPHONE CONFERENCE WITH BRYANT REGARDING POC IN CLIFTON B.R. AND RELATED MATTERS. J. GRAHAM MATHERNE .20 hours at 250.00 per hour.	50.00

CONTINUE NEXT PAGE

07/15/09 REVIEW E-MAIL AND ATTACHMENT FROM BRYANT AND MOORE REGARDING RECEIVERSHIP EXPENSES TO CLAIM RELATED TO FIDELITY BOND CLAIM; REVIEW FILE REGARDING SAME AND REGARDING STATUS OF POC IN CLIFTON B.R..
J. GRAHAM MATHERNE .80 hours at 250.00 per hour. 200.00

07/21/09 REVIEW E-MAILS AND RESPOND TO SAME REGARDING FILING OF POC IN CLIFTON, B.R..
J. GRAHAM MATHERNE .30 hours at 250.00 per hour. 75.00

07/22/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING CLIFTON ISSUES AND TRAVELER ISSUES.
J. GRAHAM MATHERNE .20 hours at 250.00 per hour. 50.00

07/29/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING STATUS ISSUES ON MATTERS RELATING TO IRS/DISTRIBUTION AND REGARDING STATUS OF SUPPLEMENT TO TRAVELERS; REVIEW FILE REGARDING TRAVELERS AND START DRAFTING LETTER TO GILLETTE.
J. GRAHAM MATHERNE 1.20 hours at 250.00 per hour. 300.00

07/30/09 DRAFTING AND REVISING AND FINALIZATION OF LETTER TO TRAVELERS AND RELATED MATTERS; E-MAILS OF CLIENT GROUP AND TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; E-MAIL AND TELEPHONE MESSAGE TO S. GILLETTE REGARDING LETTER TO TRAVELERS; REVIEW REPLY E-MAIL FROM GILLETTE REGARDING HIRING LOCAL COUNSEL TO REVIEW COVERAGE ISSUES; FORWARD SAME TO CLIENT GROUP.
J. GRAHAM MATHERNE 2.10 hours at 250.00 per hour. 525.00

TOTAL SERVICES 7.00 \$1,750.00

PHOTOCOPIES 4.95

OTHER CHARGES AND DISBURSEMENTS \$4.95

TOTAL THIS INVOICE \$1,754.95

PREVIOUSLY BILLED AND OUTSTANDING \$7,044.53

WYATT, TARRANT & COMBS, LLP
JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 785501

Aug 6, 2009
PAGE 4

TOTAL AMOUNT DUE

\$8,799.48

=====

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

-----	TIMEKEEPER-----	RATE	HOURS	FEEES
J MATHERNE	PARTNER	250.00	7.00	1750.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 7/01/09 THROUGH 7/31/09

Receivership Management, Inc.

JULY 2009 FEES	9,860.25	
RMI EXPENSES	<u>553.13</u>	10,413.38

Adams, Martin & Associates, PA

MAY-JULY 2009 FEES	<u>1,799.50</u>	<u>1,799.50</u>
--------------------	-----------------	-----------------

TOTAL FEES		<u><u>\$12,212.88</u></u>
-------------------	--	----------------------------------

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Staff	Description	Hours	Rate	Total
7/1/2009	Billy B. Spaulding	E MAIL TO AUDITORS WITH QUESTION ON RECEIPT OF EXECUTIVE STAFFING CONTRIBUTIONS. UPDATE TRANSAMERICA PLAN TESTING INPUT FILE FOR ADDITION OF EXECUTIVE STAFFING 2007 ACTIVITY. UPDATE SCHEDULE RECONCILING PLAN TESTING TOTALS WITH ORIGINAL DARWIN DOWNLOAD.	2.5	\$110.00	\$275.00
7/1/2009	Robert E. Moore, Jr.	CALLS TO STEWART PHYSICAL THERAPY RE: PRIOR PLAN INFORMATION, ADP FORM, REVIEW FAX FROM STEWART PHYSICAL THERAPY; CALLS TO A.EZZEL AT QUALITY EQUIPMENT RE: PRIOR PLAN INFORMATION FOR HARNETT TRACTOR, DISCUSSION OF B.SPAULDING, CALL WITH R.SILVA RE: STATUS OF HARNETT TRACTOR, REVIEW EMAIL FROM R.SILVA RE: OUTSTANDING PLAN TESTING ISSUES, RESPOND TO QUESTIONS FROM S.FORTON RE: ADP DATA ENTRY; REVIEW EMAIL FROM J.MERRIT RE: QUESTIONS AND INFORMATION ON CASTLETON OPERATIONS FOR AUDIT	3.3	\$130.00	\$429.00
7/2/2009	Billy B. Spaulding	MEETING WITH AUDITORS TO DISCUSS DRAFT OF AUDIT REPORT AND ISSUES REMAINING TO BE RESOLVED. PARTICIPATE IN COMPILING DATA TO SEND TO TRANSAMERICA FOR 2007 PLAN TESTING.	2.4	\$110.00	\$264.00
7/2/2009	Robert E. Moore, Jr.	MEETING WITH LBMC REPRESENTATIVES AND B.SPAULDING AND J.BRYANT RE: OUTSTANDING AUDIT ISSUES, OPERATIONAL CONCERNS, RECOVERY ISSUES, 5500 REPORTING QUESTIONS 2.25; REVIEW AND RESPOND TO INTERNAL CONTROL MEMORANDUM FROM LBMC 1.10; RESPOND TO QUESTIONS FROM S.FORTON AND B.SPAULDING RE: DATA UPLOAD .2;	3.55	\$130.00	\$461.50
7/2/2009	Sarah D. Forton	FAX TO TRANSAMERICA RE: FEES, UPLOAD CENSUS FILE AND ADD PLAN DATA FORMS	3.5	\$45.00	\$157.50

Tuesday, September 15, 2009

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Rate	Total
7/6/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM J.MERRIT RE: UPDATED INTERNAL CONTROLS MEMORANDUM .10; DISCUSSION WITH J.BRYANT RE: STATUS AND REPORT .2; REVIEW EMAILS FROM R.SILVA RE: PLAN TESTING DATA QUESTIONS, PULL APD AND RESOLVE ONE OF THE QUESTIONS AND REPORT SAME BACK TO R.SILVA .2; PREPARED EIGHTH REPORT AND FEE NOTICE 1.7	2.2	\$130.00	\$286.00
7/7/2009	Billy B. Spaulding	ANALYSIS, DISCUSSIONS AND DOCUMENTATION OF QUESTIONS RETURNED FROM TRANSAMERICA RELATING TO PLAN TESTING DATA SUBMITTED LAST THURSDAY.	3	\$110.00	\$330.00
7/7/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT RE: EIGHTH REPORT, REVISE PER J.BRYANT, REVIEW, RESEARCH AND RESPOND TO R.SILVA AT TRANSAMERICA RE: DATA EXCEPTION ITEMS ON PLAN TESTING, DRAFT RESPONSE TO AUDITOR ISSUES	3.45	\$130.00	\$448.50
7/7/2009	Sarah D. Forton	WORK ON FEE FILING, CALL FROM PARTICIPANT RE: STATUS	1.5	\$45.00	\$67.50
7/8/2009	Billy B. Spaulding	DISCUSSION AND DOCUMENTATION OF RESPONSE TO TA QUESTIONS RELATING TO DATE OF TERMINATIONS AND OTHER QUESTIONS ON CENSUS FILE.	3	\$110.00	\$330.00
7/8/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPAULDING RE: REVIEW OF RESPONSES FROM R.SILVA, REVIEW CLIFTON BANKRUPTCY ITEMS, CONFIRM APD TRANSMITTAL ON STEWART PHYSICAL THERAPY; COMPENSATION REQUEST CALLS AND FAXES TO 9 EMPLOYERS; REVIEW ITEMS NECESSARY FOR VCP APPLICATION, REVIEW ABANDONED PLAN COMPLIANCE CONCERNS	3.65	\$130.00	\$474.50
7/8/2009	Sarah D. Forton	FAXES RE: EMPLOYEE SALARIES, WORK ON DATABASE RE: YEAR END PAYMENTS	2	\$45.00	\$90.00
7/9/2009	Billy B. Spaulding	DISCUSSION ON PROCEDURE FOR HANDLING PLAN TESTING FOR PRESUMED ABANDONED PLANS. ANALYSIS OF ESG 2007 PAYMENTS IN RESPONSE TO ADDITIONAL QUESTIONS FROM AUDITORS. PHONE CONVERSATION WITH ESG PERSONNEL IN RESPONSE TO TA QUESTIONS ON 2006 DOT.	3	\$110.00	\$330.00
7/9/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPAULDING RE: VCP PROGRAM AND ABANDONED PLAN TESTING, CALL WITH M.SAVAGE RE: PLAN TESTING DATA EXCEPTIONS	1	\$130.00	\$130.00
7/9/2009	Sarah D. Forton	WORK ON DATABASE RE: YEAR END PAYMENTS	1	\$45.00	\$45.00

Tuesday, September 15, 2009

Page 2 of 7

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Rate	Total
7/10/2009	Billy B. Spaulding	PARTICIPATE IN CONFERENCE CALL WITH TRANSAMERICA ON TESTING ISSUES. PREPARE DOCUMENTATION TO RESOLVE TESTING ISSUES.	3	\$110.00	\$330.00
7/10/2009	Robert E. Moore, Jr.	UPDATE FROM B.SPAULDING RE: PLAN TESTING DATA EXCEPTIONS CORRECTIONS; EMAIL TO R. SILVA RE: CONFERENCE CALL TO REVIEW 3 MAJOR EXCEPTION ITEMS; CONFERENCE CALL WITH R.SILVA, R.MAPES, AND BRIAN MCKENON RE: PLAN TESTING DATA EXCEPTIONS INVOLVING INFORMALLY TERMINATED BY CASTLETON DURING AND PRIOR TO 2007, COMPENSATION EXCEPTION REPORTS, AND ADDITIONAL PLAN TESTING COMPENSATION FROM 2006; CALLS TO TRIANGLE CABLE SPLICING, TRIANGLE COMPOUNDING PHARMACY, STEWART PHYSICAL THERAPY, DOGWOOD VET HOSPITAL RE: OUTSTANDING FOLLOW UP REQUESTS DUE TO DATA EXCEPTIONS; REVIEW BILLING CHARGES PER CLAIMS ON TRAVELERS BOND	4.45	\$130.00	\$578.50
7/10/2009	Sarah D. Fortton	FAX RE: EMPLOYEE SALARIES	0.25	\$45.00	\$11.25
7/13/2009	Billy B. Spaulding	REVIEW DOCUMENTATION PROVIDED BY TRANSAMERICA ON 2007 OWNERSHIP OF ALBERMARIE PROPANE. WORK ON ADJUSTMENT TO 2007 PLAN TESTING SUBMISSION FOR DOT IN 2006. INSPECT AND DISCUSS RESPONSE BY ESG ON 2006 DOT. PHONE CALL TO R SILVERIA ON ESG 2006 DOT.	2	\$110.00	\$220.00
7/13/2009	Robert E. Moore, Jr.	CALL TO R. ROCH RE: RESPONSE TO 2006 COMPENSATION REQUEST, CALL FROM MIKE HENSLEY RE: BROKER DEALER CHANGE; BEGIN DRAFTING TRANSAMERICA PLAN TESTING DATA RESPONSES, REVIEW ESG INFORMATION, MEETINGS WITH B.SPAULDING RE: PARTICIPANT BUCH EXCEPTION FROM TRANSAMERICA, CALLS WITH P.BUTTS RE: DR. BUCH ISSUES, CALL WITH R.SILVA RE: ESG, UPDATE J.BRYANT	4.5	\$130.00	\$585.00
7/13/2009	Sarah D. Fortton	WORK ON FEE FILING, INVOICES TO ROB MOORE, FORWARD CLAIM TO GRAHAM MATHERNE	2	\$45.00	\$90.00
7/14/2009	Billy B. Spaulding	PREPARE PRELIMINARY REVISIONS TO DOT 2006 EMPLOYEES AND E MAIL TO TA. ADDITIONAL DISCUSSION ON 2006 DOT EMPLOYEES AND ALSO STATUS OF 401 K EMPLOYEE WITH LESS THAN 1,000 HOURS SERVICE.	3.5	\$110.00	\$385.00

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Amount	Amount
7/14/2009	Robert E. Moore, Jr.	REVIEW PLAN TESTING EXCEPTIONS EMAIL FROM R. SILVA; REVIEW GROSS WAGE INFORMATION WITH B.SPAULDING CONCERNS RE: 94 EMPLOYEES WITH TERM DATES OF 2006 WITH 2007 COMPENSATION, PLAN TESTING ISSUES WITH ESG	2.6	\$130.00	\$338.00
7/15/2009	Billy B. Spaulding	DISCUSSIONS AND PHONE CALL WITH TRANSAMERICA ON PROPER HANDLING FOR 2006 DOT EMPLOYEES WHO RECEIVED COMPENSATION IN 2007.	1	\$110.00	\$110.00
7/15/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH R.SILVA, R.MAPES, AND B.MCKEON RE: 2006-2007 PLAN EXCEPTIONS ON 94 EMPLOYEES, ISSUES RE: DR. BUCH 1.0; FOLLOW UP ON DOGWOOD VET, TRIANGLE COMPOUNDING PHARMACY, AND STEWART PHYSICAL THERAPY- DATA INFORMATION REQUESTS AND PLAN TESTING CONCERNS .5; RESEARCH ISSUES WITH DR. BUCH AND LANE AND ASSOC AND REPORT SAME TO P.BUTTS .75; DISCUSSION WITH J.BRYANT RE: SAME .2; REVIEW TRAVELERS BOND EXPENSE REPORT AND FORWARD SAME TO J.BRYANT AND G.MATHERNE .2; DRAFT RESPONSE AND INSTRUCTIONS TO TRANSAMERICA RE: PLAN TESTING EXCEPTIONS 1.0	3.65	\$130.00	\$474.50
7/15/2009	Sarah D. Forton	WORK ON INVOICES	2	\$45.00	\$90.00
7/16/2009	Billy B. Spaulding	SUBMIT SUPPLEMENTAL 2007 PLAN TESTING FILE TO TRANSAMERICA. RESPOND TO PHONE CALL ON FILE.	0.8	\$110.00	\$88.00
7/16/2009	Robert E. Moore, Jr.	CALL WITH E.STEWART RE: STEWART PHYSICAL THERAPY 2007 TESTING ISSUES .25; EMAILS TO EMPLOYERS SOURCE, ADP, AND MASSMUTUAL RE: STEWART PHYSICAL THERAPY TESTING ISSUES .4; DISCUSSION WITH B.SPAULDING RE: INQUIRIES FROM B.MCKEON AT TRANSAMERICA .4; EMAILS FROM G.MATHERNE RE: CLIFTON BANKRUPTCY .10;	1.15	\$130.00	\$149.50
7/16/2009	Sarah D. Forton	PREPARATION OF CHECKS	0.5	\$45.00	\$22.50
7/17/2009	Billy B. Spaulding	RESPOND TO QUESTION FROM TRANSAMERICA ON ONE INDIVIDUAL TERMINATING IN 2006.	0.3	\$110.00	\$33.00
7/20/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM B.SPAULDING RE: ESG .10; REVIEW PENDING ISSUES WITH B.SPAULDING AND J.BRYANT RE: STEWART PHYSICAL THERAPY .2	0.3	\$130.00	\$39.00

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Rate	Total
7/20/2009	Sarah D. Forton	REVIEW CONTACTS RE: AMENDMENT PACKETS, CALL FROM PARTICIPANT SMITH RE: STATUS	2.5	\$45.00	\$112.50
7/21/2009	Billy B. Spaulding	WORK ON CONVERTING CSV DOWNLOADS WITH 401 K INFORMATION FOR 3 EMPLOYERS. DISCUSSIONS ON 2006 AND 2007 SALARY AND 401 K ACTIVITY.	1.5	\$110.00	\$165.00
7/21/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM J.BRYANT, H.DAVIS RE: POYNER BILLINGS .10; REVIEW UPDATE FROM G.MATHERNE RE: CLIFTON BANKRUPTCY FILING .10; EMAILS RE: STEWART PHYSICAL THERAPY COMPLIANCE ISSUES, UPDATES WITH J.BRYANT AND B.SPAULDING RE: SAME .5; CALL FROM DAVID LEWIS OF HARNETT TRACTOR RE: INACCURATE INFORMATION FROM ALEX EZZELL, OUTLINE OF CONCERNS OF REPORTED ABANDONED PLAN, EMAIL TO MR. LEWIS RE: SAME .5; REVIEW WITH S.FORTON AMENDMENT MAILING PROJECT .25	1.45	\$130.00	\$188.50
7/21/2009	Sarah D. Forton	REVIEW AMENDMENT PACKETS, DISCUSSION WITH ROB MOORE RE: SAME; FORWARD QUARTERLY STATEMENTS RE: RETURNS, UPDATE ADDRESSES ON TA WEBSITE, FAX RE: PLAN TESTING	2	\$45.00	\$90.00
7/23/2009	Sarah D. Forton	FORWARD QUARTERLY STATEMENTS RE: RETURN MAIL	0.5	\$45.00	\$22.50
7/24/2009	Robert E. Moore, Jr.	REVIEW NUMEROUS EMAIL UPDATES ON HARNETT TRACTOR, STEWART PHYSICAL THERAPY, PLAN TESTING EXCEPTIONS, BROKER OF RECORD CHANGE, TRAVELERS BOND SUPPLEMENT, PROOF OF CLAIM IN CLIFTON BANKRUPTCY .35; REVIEW WITH J.BRYANT AMENDMENT PROJECT .25	0.6	\$130.00	\$78.00
7/24/2009	Sarah D. Forton	FORWARD AMENDMENTS TO EMPLOYERS	3.5	\$45.00	\$157.50
7/27/2009	Robert E. Moore, Jr.	FOLLOW UP WITH E.STEWART RE: PLAN QUALIFICATION ISSUES AND EMAIL SAME .25; REVIEW POYNER'S BILLINGS AND REPORT 1.0; RESPOND TO EMPLOYER CALLS RE: AMENDMENTS .2	1.45	\$130.00	\$188.50
7/27/2009	Sarah D. Forton	REVIEW INVOICES, CALL FROM PARTICIPANT RE: STATUS, FORWARD AMENDMENTS TO EMPLOYERS, CALL FROM REVEL TRACTOR RE: SAME	3	\$45.00	\$135.00

CASTLETON GROUP INC 401K PLAN

July 2009

Date	Name	Description	Hours	Rate	Total
7/28/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM E.STEWART; FORWARD SAME TO B.SPAULDING FOR ANALYSIS .10; CALL WITH J.BRYANT AND H.DAVIS RE: POYNER BILLINGS .25; UPDATE HARNETT APD FORM AND EMAILS TO B.MCKEON AT TRANSAMERICA RE: SAME .25; CALL WITH A. MEAUX RE: STEWART THERAPY COMPLIANCE .2; EMAILS ON PLAN AMENDMENTS RE: 1800PACKKRAT .2	1	\$130.00	\$130.00
7/28/2009	Sarah D. Forton	REVIEW INVOICES, E-MAIL RE: SAME, UPLOAD ADDITIONAL PLAN TESTING FORM RE: HARNETT TRACTOR, FORWARD QUARTERLY STATEMENTS	1	\$45.00	\$45.00
7/29/2009	Billy B. Spaulding	UPDATE 2007 PAYROLL INFORMATION RECEIVED FROM CLIENT 073-SITE. PREPARE RESPONSE TO CLIENT FOR ADDITIONAL INFORMATION.	1	\$110.00	\$110.00
7/29/2009	Robert E. Moore, Jr.	CALLS FROM SLAVIK 401K ADMINISTRATORS RE: STEWART PHYSICAL THERAPY 3; EMAILS TO AND FROM MASSMUTUAL RE: STEWART .4; REVIEW MOTIONS AND ORDERS OF COMPROMISE FILED WITH BANKRUPTCY COURT BY TRUSTEE SPARKMAN RE: MCLAMB AND CLIFTON .4; EMAIL TO M.SAVAGE RE: AUDIT QUESTION .10; FOLLOW UP DISCUSSION WITH J.BRYANT RE: EXPENSE ALLOCATIONS .2; CALL FROM R. ROCH RE: TRIANGLE CABLE AMENDMENTS .25; CALL WITH EMPLOYER X'S RE: PLAN AMENDMENT DOCUMENT .2; RESPOND TO EMAIL FROM E.STEWART RE: PLAN AMENDMENT DOCUMENTS .10	1.95	\$130.00	\$253.50
7/30/2009	Billy B. Spaulding	DOCUMENT CLIENT 073 PRE CASTLETON 401 K 2007 INFORMATION. DISCUSSION ON MISSING INFORMATION. PREPARE CLIENT 073 INPUT FILE FOR 2007 PLAN TESTING.	2.5	\$110.00	\$275.00
7/30/2009	Robert E. Moore, Jr.	PREPARATION OF DOL STATUS MEMORANDUM .2; REVIEW STEWART DATA EXCEPTIONS DATES OF HIRE, CALL WITH M. CHRISTOPHER AT STEWART AND RECEIVE UPDATED INFORMATION .3; EMAIL UPDATE TO TRANSAMERICA ON STEWART .10	0.6	\$130.00	\$78.00
7/30/2009	Sarah D. Forton	WORK ON SPREADSHEET RE: MASS MUTUAL, UPLOAD FILE TO TA	1	\$45.00	\$45.00
7/31/2009	Robert E. Moore, Jr.	REVIEW CHAPTER 7 TRUSTEE'S INTERIM REPORT, PREPARE TRANSAMERICA FUNDS REQUEST, RESPOND TO EMPLOYER AMENDMENT QUESTIONS .65; CASTLETON PARTICIPANT INQUIRY .2; STATUS UPDATE TO J.BRYANT RE: PENDING ISSUES, IRS CONTACTS .10	0.95	\$130.00	\$123.50

Total

\$9,860.25

RMI EXPENSE RECOVERABLE CASTLETON

7/1/09 Through 7/31/09

9/15/09

Category Description	7/1/09- 7/31/09
5300 EXPENSES	
6205-COPIES	-54.90
6210-POSTAGE	-73.73
6215-COURIER & OVERNIGHT	-23.90
6222-TELEPHONE LONG DISTANCE	-383.40
6299-MISC OFFICE EXPENSE	-17.20
TOTAL 5300 EXPENSES	<u>-553.13</u>
OVERALL TOTAL	<u>-553.13</u>

ADAMS, MARTIN & Associates PA

Tax and Financial Consultants

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

RECEIVED
SEP 11 2009

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

Invoice Date: September 8, 2009
Invoice Number: 00205196
Client Number: 9000 140

For professional services rendered:

Professional services rendered for the period May 5, 2009 through July 20, 2009 for the following:

05-05-09 Export 47 census files from Darwin per request of B. Spaulding. Email the eight .csv files to Billy in four emails.

05-26-09 Review email from Billy with two attachments. Call Billy to discuss. Re-run report with "inactives" included and upload to web site for Billy's review.

05-26-09 Log in to Darwin to locate personnel list per Billy's request. Upload to our web site and email Billy with instructions to get to File Share. Call Billy regarding password.

05-27-09 Review email from Billy regarding personnel list. Export for multiple clients and append files. Upload three files to our File Share and notify Billy by email to pick up files.

06-01-09 Review email from B. Spaulding with request for information. Log in to Darwin. Export two files and upload to File Share for pick up by client.

06-10-09 Locate November 2007 bank statement for account 7808. Scan and email to B. Spaulding.

06-17-09 Log in to Darwin to export personnel list as requested. Upload file to File Share and notify Billy via email that file is available.

07-14-09 Log in to Darwin to export files for BSI per B. Spaulding email request. Also export deferral report for CEN for year 2006. View detail report for dates.

07-20-09 Log in to Darwin and export details for three clients per B. Spaulding's email request. Upload four files to File Share and email Billy to notify.

Total Invoice Amount \$1,799.50

posted
BJ
9-14-09

Receivership Management, Inc.
Breakdown of invoice #00205196 dated 9-8-09

	Hours	Rate	Amount
Martin, Ed	0.20	200.00	40.00
Gregory, Kaylor	13.30	115.00	1,529.50
Allor, Angela	2.00	85.00	170.00
Spruill, Richele	0.30	115.00	34.50
Hodas, Cynthia	<u>0.30</u>	85.00	<u>25.50</u>
Total Hours and Amount Due	<u>16.10</u>		<u>1,799.50</u>