

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

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

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

Pursuant to the Order of the Court dated October 2, 2008, the Successor Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Seventh Report and Fee Notice for fees and expenses for the period of April 1, 2009 to April 30, 2009.

ACTIVITY REPORT

During the months of April 2009 and May 2009, Receivership Management, Inc. (RMI) completed issuing 2007 plan testing confirmation requests of gross wage and hour information, as well as reported 401(K) deferrals and other payments to all employers. As of the end of April, RMI had received responses from all but 20 of the Plan's participating employers. During the first week in May, the Successor Trustee has issued a Memorandum to or telephoned those remaining non-responsive employers. As of the end of May, three responses (2 employers and 1 response from the Chapter 7 Trustee) remain outstanding. All three have indicated they will provide their responses immediately.

A substantial amount of time was spent in May answering employers questions relating to completion of the plan testing documents, and organizing and analyzing the responses received from the employers. Follow up on some employer responses will be required during June to resolve informational issues.

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. As of the end of May,

2008, six (6) audit issues and twelve (12) audit information requests remain pending to complete the audit for plan year 2007.

Recently during the course of the audit of the 401(K) Plan, Transamerica disclosed to RMI that a company named Executive Staffing Group Inc. (ESG) had employees that are a part of the 401(K) Plan. In reviewing information gathered from Castleton Group Inc.'s Darwin system, no employee information relating to any participant disclosed by Transamerica as an ESG participant was found. The Successor 401(K) Plan Trustee now understands that ESG payroll information, 401(K) plan deferrals, and 401(K) plan loans were not administered by The Castleton Group Inc., but were instead handled completely by ESG and its staff. ESG participants were not identified in a subgroup identified as ESG by Transamerica, further complicating discovery of this group. According to Transamerica, ESG was allowed to participate due to common ownership of The Castleton Group Inc. and ESG by Ms. Suzanne Clifton. This late disclosure by Transamerica has the potential to delay the progress of the Successor 401(K) Plan trustee. However, through the assistance of former Castleton employees and Ms. Clifton's counsel, contact has been made with a representative of ESG and we are working on gathering the necessary information for plan testing as quickly as possible.

Regarding the inquiry into Plan funds not forwarded by Castleton to Transamerica in December of 2007, the Chapter 7 Trustee has provided additional information through his subpoena of records from SunTrust. This additional information may be helpful in connection with this issue, inclusive of facts relating to SunTrust Bank and the Castleton Officers. RMI is completing its gathering of information to respond to The Travelers Insurance Company. The Successor 401(K) Trustee continues to monitor the bankruptcy proceedings of James McLamb and Suzanne Clifton.

ACCOUNTINGS REGARDING THE 401(K) PLAN

As noted in the Order of October 2, 2008, before causing the Plan to pay compensation, fees or expenses, the Successor Trustee is to provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Court, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia, and to all of the Participating Employers in the Plan. The Successor Trustee submits her Fee Notice and 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 Seventh Fee Notice and Report are being posted to RMI's website and post cards are being mailed to notify the 47 participating employers of the filing and its being available on the RMI website.

Attached hereto as **Exhibit 1** is a schedule of the hourly rates for the Successor Trustee and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Court's Order of October 2, 2008.

Attached hereto as **Collective Exhibit 2** are expense summaries for the period of April 1, 2009 through April 30, 2009. Total expenses, as listed on Exhibit 3 include \$1,455.00 in Successor Trustee fees, \$1,000.00 in legal expenses and \$13,181.90 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.

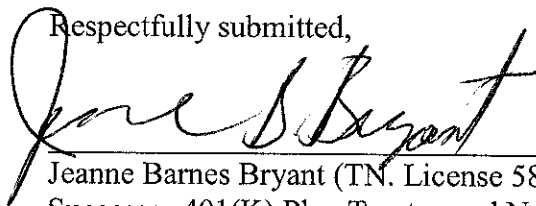
In the absence of any objection, reimbursement of \$1,455.00 in Successor Trustee fees, \$1,000.00 in legal expenses and \$13,181.90 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

- | | | |
|----|--------------------------------------|------------|
| 1. | Jeanne Barnes Bryant | \$1,455.00 |
| 2. | Wyatt Tarrant & Combs, LLP | \$1,000.00 |
| 3. | Receivership Management Inc. | \$6,438.32 |
| | \$6,277.25/Contract labor | |
| | \$161.07/Other expenses | |
| 4. | Lattimore, Black, Morgan & Cain P.C. | \$6,743.58 |

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 June 8, 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 Seventh Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 8th day of June, 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 Seventh 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 8th day of June, 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

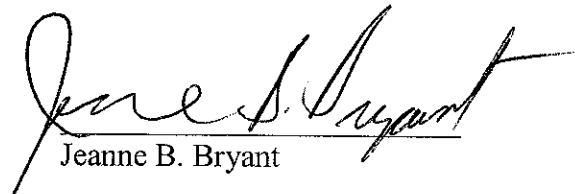
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27511

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:

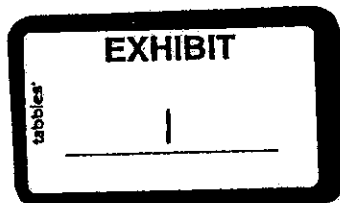
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

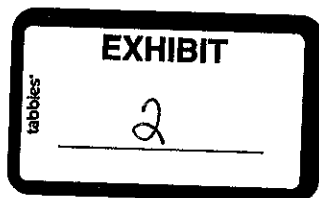
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/09 THROUGH 4/30/09

Jeanne Barnes Bryant

APRIL 2009 FEES	<u>1,455.00</u>
TOTAL FEES	<u><u>\$1,455.00</u></u>



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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Client	Description	Hours	Rate	Total
4/1/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE AGENDA FOR CONFERENCE CALL, CHANGES TO SAME, E-MAIL TO GROUP RE CALL, MEETING WITH GRAHAM MATHERNE RE ISSUES WITH TRUSTEE, BOND CLAIMS, SUNTRUST ISSUE, CONFERENCE CALL WITH HUGH DAVIS AND JOE CALLOWAY RE CLIFTON BANKRUPTCY, ISSUES RE ACCOUNT BALANCES, E-MAIL FROM HUGH DAVIS, E-MAIL RE SUNTRUST ISSUES FROM ROB MOORE, E-MAIL FROM GRAEBE RE BANKRUPTCY FILING	3.5	\$150.00	\$525.00
4/2/2009	Jeanne Barnes Bryant	E-MAILS RE SUNTRUST ISSUE, QUESTION RE FILING	0.2	\$150.00	\$30.00
4/7/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE ISSUES WITH GROUPS, REVIEW AND SIGN LETTER TO TRANSAMERICA	0.4	\$150.00	\$60.00
4/8/2009	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA, QUESTIONS RE AUDIT	0.2	\$150.00	\$30.00
4/9/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE AUDIT ISSUES	0.1	\$150.00	\$15.00
4/10/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM ROB MOORE RE STATUS REPORT AND MOTION FILING, REVIEW SAME, DISCUSSION WITH ROB MOORE RE CORRECTIONS	0.5	\$150.00	\$75.00
4/13/2009	Jeanne Barnes Bryant	E-MAIL RE INFORMATION REQUIRED FOR AUDIT	0.1	\$150.00	\$15.00
4/14/2009	Jeanne Barnes Bryant	E-MAIL RE AUDIT RE WORK WITH KAYLOR GREGORY	0.1	\$150.00	\$15.00
4/15/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE SUNTRUST REPORT, QUESTIONS RE SAME, MEETING WITH BILLY SPAULDING AND ROB MOORE TO DISCUSS STATUS OF TESTING, E-MAIL FROM BILLY SPAULDING RE TESTING ISSUES	0.5	\$150.00	\$75.00
4/16/2009	Jeanne Barnes Bryant	REVIEW MOTION AND REPORT, CORRECTIONS TO SAME	0.2	\$150.00	\$30.00

Thursday, June 04, 2009

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Name	Description	Hours	Rate	Total
4/17/2009	Jeanne Barnes Bryant	E-MAIL RE DRAFT REPORT AND FINAL CHANGES RE SAME, QUESTIONS RE REPORT RE MAYHEW INFORMATION	0.5	\$150.00	\$75.00
4/20/2009	Jeanne Barnes Bryant	E-MAIL RE MAYHEW DOCUMENTS, DISCUSSION WITH ROB MOORE RE SUNTRUST, REVIEW AND SIGN MOTION, CALLS FROM PARTICIPANTS, CALL RE TRANSAMERICA REQUESTS, E-MAIL FROM PHILLIP BUTTS	1	\$150.00	\$150.00
4/21/2009	Jeanne Barnes Bryant	E-MAIL RE FILING REPORT AND WEBSITE, REVIEW MEMO AND EXHIBITS, E-MAIL TO DOL RE SUNTRUST ISSUES	0.5	\$150.00	\$75.00
4/22/2009	Jeanne Barnes Bryant	CHECK WITH BILLY SPAULDING RE REQUEST FROM BUTTS, RESPONSE RE SAME	0.2	\$150.00	\$30.00
4/23/2009	Jeanne Barnes Bryant	DISCUSSION WITH BILLY SPAULDING RE STATUS OF TESTING, REVIEW ACCOUNT INFORMATION RE LANE REQUEST, E-MAIL TO PHILLIP BUTTS RE SAME	0.2	\$150.00	\$30.00
4/27/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE REQUESTS TO KAYLOR GREGORY, DISCUSSION WITH ROB MOORE RE PROBLEMS WITH TESTING, REPORT RE STATUS	0.5	\$150.00	\$75.00
4/28/2009	Jeanne Barnes Bryant	E-MAIL RE TESTING	0.1	\$150.00	\$15.00
4/29/2009	Jeanne Barnes Bryant	MEETING WITH ROB MOORE AND BILLY SPAULDING RE TESTING, DISCUSSION RE WAYS TO GET ADDITIONAL DATA, E-MAIL TO TRANSAMERICA RE REQUESTS, E-MAILS RE AUDIT	0.5	\$150.00	\$75.00
4/30/2009	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE PROBLEMS WITH RESPONSE FROM TRANSAMERICA ON AUDIT QUESTIONS, E-MAILS FROM ROB MOORE RE TRANSAMERICA AND PROBLEM RE SAME, E-MAILS FROM MAPES AND SILVA RE PROBLEMS	0.4	\$150.00	\$60.00

Total **\$1,455.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/09 THROUGH 4/30/09

Wyatt Tarrant & Combs

APRIL 2009 FEES	INV 777488	<u>1,000.00</u>
TOTAL FEES		<u><u>\$1,000.00</u></u>

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

F.E.I. # 61-0468003

MAY 12, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 777488

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 APRIL 30, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$1,000.00
TOTAL THIS INVOICE	\$1,000.00
PREVIOUSLY BILLED AND OUTSTANDING	\$6,953.75
TOTAL AMOUNT DUE	\$7,953.75

=====
*Posted
AJ
5-13-09*

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

MAY 12, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 777488

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 APRIL 30, 2009

04/01/09	DRAFTING OF AGENDA REGARDING CONFERENCE WITH SPARKMAN ET AL. AND E-MAILS/TELEPHONE CONFERENCES WITH CLIENT GROUP REGARDING SAME; REVIEW E-MAILS REGARDING POC IN MCLAMB B.R.; CONFERENCE WITH CLIENT GROUP REGARDING PREPARATION FOR CONFERENCE CALL WITH SPARKMAN ET AL.; CONFERENCE CALL (LENGTHY) WITH CLIENT GROUP AND CALLAWAY AND DAVIS REGARDING STATUS ON ASSET RECOVERIES AND RELATED MATTERS; POST-CONFERENCE CALL DISCUSSION WITH CLIENT GROUP REGARDING INSTRUCTIONS MOVING FORWARD.	J. GRAHAM MATHERNE	3.20 hours at 250.00 per hour.	800.00
04/14/09	CONFERENCE WITH R. MOORE REGARDING TRAVELERS' INFORMATION AND REGARDING CORRESPONDENCE WITH T. SHANAHAN.	J. GRAHAM MATHERNE	.10 hours at 250.00 per hour.	25.00
04/20/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING RELEASING INFORMATION FROM INTERVIEW WITH REPLACEMENT CFO (MAYHEW) TO OTHER CREDITORS; REVIEW E-MAILS FROM CALLOWAY REGARDING STOP PAYMENT DOCUMENTATION AND CROSS-REFERENCE FILES REGARDING SAME.	J. GRAHAM MATHERNE	.70 hours at 250.00 per hour.	175.00

CONTINUE NEXT PAGE

WYATT, TARRANT & COMBS, LLP
JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 777488

May 12, 2009
PAGE 3

TOTAL SERVICES	4.00	\$1,000.00
TOTAL THIS INVOICE		\$1,000.00
PREVIOUSLY BILLED AND OUTSTANDING		\$6,953.75
TOTAL AMOUNT DUE		\$7,953.75

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

TIMEKEEPER	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	4.00	1000.00

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 4/01/09 THROUGH 4/30/09

Receivership Management, Inc.

APRIL 2009 FEES	6,277.25	
RMI EXPENSES	<u>161.07</u>	6,438.32

Lattimore Black Morgan & Cain, PC

MARCH/APRIL 2009 FEES	<u>6,743.58</u>	<u>6,743.58</u>
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TOTAL FEES		<u><u>\$13,181.90</u></u>
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Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Service Provider	Description of Services	Hours	Rate	Total
4/1/2009	Billy B. Spaulding	MEETINGS AND DISCUSSIONS WITH AUDITORS REGARDING DISBURSEMENT VERIFICATION. DISCUSSION AND CONFERENCE CALL WITH ATTORNEYS AND SDR REGARDING MISSING 401 K FUNDING.	3.5	\$110.00	\$385.00
4/1/2009	Robert E. Moore, Jr.	MEETING WITH G.MATHERNE AND J.BRYANT RE: INSURANCE CLAIMS, LITIGATION ISSUES .5; CONFERENCE CALL WITH H.DAVIS, J.CALLOWAY, G.MATHERNE, B.SPAULDING, AND J.BRYANT RE: LITIGATION ISSUES, ASSET RECOVERY ISSUES, BANKRUPTCY ISSUES 2.5; REVIEW EMAIL FROM J.MARK MCDUGAL RE: CURRENT AUDIT CHARGES .10	3.1	\$130.00	\$403.00
4/2/2009	Billy B. Spaulding	PREPARE DOCUMENTATION TO SEND TO EMPLOYERS FOR 3RD MAILING OF PLAN TESTING.	1.5	\$110.00	\$165.00
4/2/2009	Robert E. Moore, Jr.	EMAILS TO J.CALLOWAY AND G.MATHERNE RE: SUNTRUST ACCOUNT ISSUES .2; RESPOND TO QUESTIONS FROM S.FORTON RE: ACCOUNTANT INQUIRY .10; RESPOND TO EMAIL FROM B.SPAULDING RE: ACCOUNT ASSET RECOVERY TAX STATUS .10	0.4	\$130.00	\$52.00
4/3/2009	Billy B. Spaulding	WORK ON INFORMATION REQUESTS FROM AUDITORS RELATING TO DISTRIBUTIONS, PAYROLL BACKUP FOR CONTRIBUTIONS, RECONCILIATIONS OF PAYMENTS BY CASTLETON TO CONTRIBUTIONS RECEIVED BY TRANSAMERICA, AND REVENUE SHOWN BY TRANSAMERICA FOR CONTRACT 982091. DISCUSSION ON BEST PROCEDURE TO OBTAIN BACKUP DOCUMENTATION LOCATED IN NC.	3.5	\$110.00	\$385.00
4/3/2009	Robert E. Moore, Jr.	TELEPHONE CALL FROM PARTICIPANT B.CATLETT RE: ACCOUNT ACCESS ISSUES WITH TRANSAMERICA, QUESTIONS RE: STATUS OF PLAN TERMINATION, ACCESS TO FUNDS, COSTS OF TERMINATION .75; EMAIL TO R.SILVA RE: SAME .3	1.05	\$130.00	\$136.50

Thursday, June 04, 2009

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Name	Description	Hours	Rate	Total
4/3/2009	Sarah D. Forton	MAIL OUT AUDIT PACKETS	1	\$45.00	\$45.00
4/6/2009	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM R. SILVA RE: CATLETT ACCOUNT ACCESS ISSUES .10	0.1	\$130.00	\$13.00
4/7/2009	Billy B. Spaulding	DISCUSSION WITH K GREGORY ON PAYROLL INFORMATION REQUEST ON OTHER DEDUCTIONS.	0.2	\$110.00	\$22.00
4/7/2009	Robert E. Moore, Jr.	REVIEW R.SILVA'S RESPONSE TO CATLETT ACCESS ISSUE AND FORWARD SAME TO MS. CATLETT .10	0.1	\$130.00	\$13.00
4/8/2009	Billy B. Spaulding	PHONE CALL W SHURLEY, FORTNER INS. DISCUSS PLAN TESTING DOCUMENTS AND AUDIT CONFIRMATION. PREPARE SCHEDULE OF FORTNER 2007 401 K CONTRIBUTIONS AND SEND TO SHURLEY.	1	\$110.00	\$110.00
4/8/2009	Robert E. Moore, Jr.	REVIEW EMAILS FROM K.GREGORY RE: METAMETRICS ACCOUNTING ISSUES .10	0.1	\$130.00	\$13.00
4/9/2009	Billy B. Spaulding	ANALYSIS OF PAYROLL DEDUCTIONS FILES DOWNLOADED FROM DARWIN BY E MARTIN'S OFFICE. OBJECTIVE IS TO IDENTIFY 401 DEDUCTIONS WITHHELD FROM PAYCHECKS. PREPARE E MAIL TO E MARTIN REQUESTING ADDITIONAL DOWNLOADED INFORMATION.	2	\$110.00	\$220.00
4/9/2009	Sarah D. Forton	CALL FROM PARTICIPANT O'NEILL RE: CHANGE OF ADDRESS	0.25	\$45.00	\$11.25
4/10/2009	Billy B. Spaulding	WORK ON SCHEDULES AND DOCUMENTATION FOR AUDITORS - NOV AND DEC 2007 SHORTAGE DOCUMENTATION	4	\$110.00	\$440.00
4/10/2009	Robert E. Moore, Jr.	DRAFT CASTLETON DOL STATUS MEMO .4; UPDATE FROM B.SPAULDING RE: ACCOUNTING ISSUES RESPONSE FROM K.GREGORY .2	0.6	\$130.00	\$78.00
4/11/2009	Robert E. Moore, Jr.	DRAFT SUNTRUST MEMO 1.7	1.7	\$130.00	\$221.00
4/13/2009	Robert E. Moore, Jr.	ORGANIZE INFORMATION AND SENT EMAIL TO T.SHANAHAN RE: CLIFTON ACCOUNTS .7	0.7	\$130.00	\$91.00
4/14/2009	Billy B. Spaulding	WORK ON SCHEDULE ITEMIZING UNPAID NOV-DEC 2007 WITHHOLDS TO TRANSAMERICA. PREPARE E MAIL TO AUDITORS ON SHORTAGE AND PREVIOUS \$200,000 DIFFERENCE IN TRANSAMERICA DATABASE AND DARWIN FOR ONE EMPLOYER.	2.5	\$110.00	\$275.00
4/14/2009	Robert E. Moore, Jr.	BRIEF UPDATE WITH G.MATHERNE RE: INFORMATION REQUESTS FROM TRAVELERS .10	0.1	\$130.00	\$13.00

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Name	Description	Hours	Rate	Total
4/15/2009	Billy B. Spaulding	READ AND RESPOND TO E MAIL RELATING TO PROBLEMS WITH RETRIEVING DATA FROM DARWIN SYSTEM.	0.5	\$110.00	\$55.00
4/15/2009	Robert E. Moore, Jr.	MEETING WITH J.BRYANT AND B.SPAULDING RE: SCHEDULING OF UPCOMING TASKS RELATING TO PLAN TESTING AND AUDIT .25	0.25	\$130.00	\$32.50
4/15/2009	Sarah D. Forton	DISCUSSION WITH BILLY SPAULDING RE: RESPONSE TO PLAN TESTING, WORK ON RESPONSES RE: SAME, CALL FROM EMPLOYER RE: STATUS	4	\$45.00	\$180.00
4/16/2009	Robert E. Moore, Jr.	DRAFT FIFTH REPORT AND FEE NOTICE 1.0	1	\$130.00	\$130.00
4/16/2009	Sarah D. Forton	RE-MAIL QUARTERLY STATEMENTS RE: CHANGE OF ADDRESS	0.5	\$45.00	\$22.50
4/17/2009	Sarah D. Forton	WORK ON FEE FILING, CALL FROM PARTICIPANT RUTAN RE: CHANGE OF ADDRESS	1.5	\$45.00	\$67.50
4/20/2009	Billy B. Spaulding	DISCUSSION ON 401 K PAYMENT SHORTAGE TO TRANSAMERICA AND RELATION TO SUNTRUST BANK BALANCES.	1	\$110.00	\$110.00
4/20/2009	Robert E. Moore, Jr.	EMAIL TO J.BRYANT RE: INFORMATION SUPPLIED BY BOB MAYHEW RE: SUNTRUST ACCOUNT .3; EMAIL TO B.SPAULDING RE: DOL SUNTRUST MEMO NECESSARY CASTLETON STATEMENT INFORMATION .2; INFORMATION REQUESTS FROM LANE ASSOCIATES RE: ACCOUNT BALANCES AT 12-31-2007 .10; FINALIZED DOL SUNTRUST MEMO AND EXHIBITS AND FORWARD SAME TO J.BRYANT .5	1.1	\$130.00	\$143.00
4/21/2009	Sarah D. Forton	MAIL OUT FEE FILING	2	\$45.00	\$90.00
4/22/2009	Sarah D. Forton	RE-MAIL QUARTERLY STATEMENTS RE: CHANGE OF ADDRESS, INTELIGUS SEARCHES RE: SAME, WORK ON RESPONSE TO PLAN TESTING	3	\$45.00	\$135.00
4/23/2009	Sarah D. Forton	WORK ON PLAN TESTING RESPONSES, INPUT INFO INTO DATABASE	4	\$45.00	\$180.00
4/24/2009	Billy B. Spaulding	COMPILE STATUS SCHEDULE OF RESPONSES TO PLAN TESTING MAILINGS.	1	\$110.00	\$110.00
4/27/2009	Robert E. Moore, Jr.	REVIEW PLAN TESTING UPDATE FROM B.SPAULDING, DISCUSSION OF SAME WITH J.BRYANT .4; REVIEW COURT DOCKET RE: SUNTRUST INFORMATION .2	0.6	\$130.00	\$78.00
4/27/2009	Sarah D. Forton	WORK ON PLAN TESTING RESPONSES, INPUT INFO INTO DATABASE	4	\$45.00	\$180.00

CASTLETON GROUP INC 401K PLAN

April 2009

Date	Name	Description	Hours	Rate	Total
4/28/2009	Billy B. Spaulding	WORK ON DOCUMENTATION OF RESPONSES TO AUDIT REQUESTS AND PREPARE REQUESTS TO TRANSAMERICA FOR ADDITIONAL INFORMATION RELATING TO QUESTIONS BY AUDITORS. DISCUSSIONS ON STATUS OF 2007 PLAN TESTING STATUS.	6	\$110.00	\$660.00
4/28/2009	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING RE: PLAN TESTING INFORMATION CONCERNS .25; EMAIL AND DISCUSSION WITH J.BRYANT RE: ANGELL PENSION GROUP REQUESTED INFORMATION FROM TRANSAMERICA .10	0.35	\$130.00	\$45.50
4/28/2009	Sarah D. Forton	WORK ON PLAN TESTING RESPONSES, INPUT INFO INTO DATABASE	4	\$45.00	\$180.00
4/29/2009	Billy B. Spaulding	PREPARE SCHEDULE FOR AUDITORS DOCUMENTING OCT 401 K WITHHELD FROM AHW EMPLOYEES AND VERIFY RECEIPT BY TRANSAMERICA. PREPARE ADDITIONAL REQUEST TO E MARTIN FOR INFORMATION ON HOURS WORKED BY EMPLOYEES SUBJECT TO PLAN TESTING.	3	\$110.00	\$330.00
4/29/2009	Robert E. Moore, Jr.	DISCUSSION WITH B.SPAULDING AND J.BRYANT RE: AUDIT LANGUAGE SUBMITTED BY LBMC, PLAN TESTING INFORMATION REQUESTS OUTSTANDING, MISSING DATA FOR COMPLETION 4; EMAIL TO J.MERRIT RE: AUDIT LANGUAGE .10	0.5	\$130.00	\$65.00
4/29/2009	Sarah D. Forton	CALL FROM PARTICIPANT GARNER, FORWARD QUARTERLY STATEMENT; WORK ON PLAN TESTING RESPONSES, INPUT INFO INTO DATABASE	3.5	\$45.00	\$157.50
4/30/2009	Robert E. Moore, Jr.	REVIEW AND RESPOND TO J.MERRIT EMAIL ON AUDIT LANGUAGE .10; REVIEW EMAIL FROM JOHN MARK MCDUGLE AT LBMC RE: TRANSAMERICA DELAYS ON RESPONSES AND DISCUSSION OF SAME WITH J.BRYANT .10; CALL TO R. MAPES RE: TRANSAMERICA DELAYS .10; CALL WITH J.MERRIT RE: AUDIT LANGUAGE QUESTION .25; REVIEW AND RESEARCH AUDIT LANGUAGE 1.0; EMAIL TO R.MAPES AND R. SILVA RE: AUDIT DELAYS FROM TRANSAMERICA .25;	1.8	\$130.00	\$234.00

Total

\$6,277.25

RMI EXPENSE RECOVERABLE CASTLETON

4/1/09 Through 4/30/09

Category Description	4/1/09- 4/30/09
5300 EXPENSES	
6205-COPIES	-66.00
6210-POSTAGE	-58.67
6215-COURIER & OVERNIGHT	-36.40
TOTAL 5300 EXPENSES	-161.07
OVERALL TOTAL	-161.07

Lattimore Black Morgan & Cain, PC

5250 Virginia Way
PO Box 1869
Brentwood, TN 37024-1869
615-377-4600

RECEIVED
MAY 08 2009

Castleton Group Inc 401(k) Plan
Attn: Mr. Rob Moore
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

Invoice No. 352390
Date 05/07/2009
Client No. 327313

For professional services rendered in connection with our audit of the Company's financial statements for the year ended December 31, 2008 as detailed below:

DATE	SERVICE	STAFF	HOURS	AMOUNT
03/31/2009	General Binder Matters Talking with Kendra on several GB forms.	Merritt	0.75	\$ 93.75
03/31/2009	Detailed Testwork-Payroll Cycl Participant data testing. Verifying that we tested all employers in the plan.	Merritt	2.75	343.75
03/31/2009	Ret. Plan - Participant Contr. Talking with Kendra and client about how to test for timely remittances. Summarizing contributions sheet. Talking with client about the remittance check that doesn't match TA's schedule. Rollover testing.	Merritt	4.50	562.50
03/31/2009	Review & Supervision-Partner Discuss late remittance testing with Kendra and develop approach to auditing.	McDougal	0.75	251.25
04/01/2009	Review of Prior Auditor Workpa typing up JMM's notes pertaining to predecessor/successor auditor communication.	Ray	0.50	50.00
04/01/2009	General Binder Matters	Merritt	0.50	62.50
04/01/2009	Detailed Testwork-Payroll Cycl Trying to reconcile allocation report to custodian statement.	Merritt	2.25	281.25

DATE	SERVICE	STAFF	HOURS	AMOUNT
04/01/2009	Detailed Testwork-Payroll Cycl Participant data testing.	Merritt	0.25	31.25
04/01/2009	Ret. Plan - Participant Contr. Vouching contributions to check copies.	Merritt	0.50	62.50
04/01/2009	Ret. Plan - Benefit Payments Selecting sample and talking with client about what we need to test.	Merritt	1.25	156.25
04/02/2009	Detailed Testwork-Payroll Cycl Part. data testing.	Merritt	0.50	62.50
04/02/2009	Ret. Plan - Participant Contr. Participant data testing.	Bruce	1.00	110.00
04/06/2009	Detailed Testwork-Payroll Cycl Reviewing allocation report sent by Transamerica and showing Hunter how to test.	Merritt	1.00	125.00
04/06/2009	Detailed Testwork-Payroll Cycl Performing substantial procedures	Ray	2.25	225.00
04/08/2009	Detailed Testwork-Payroll Cycl Performing substantial procedures	Ray	1.00	100.00
04/15/2009	Review & Supervision-Partner Review.	McDougal	2.00	670.00
04/27/2009	Detailed Testwork-Payroll Cycl Reconciling confirms rec'd with exception and printing out confirms that we haven't rec'd to send seconds.	Merritt	4.00	500.00
04/28/2009	Permanent Files Summarizing summary plan descriptions.	Merritt	2.00	250.00
04/28/2009	Detailed Testwork-Payroll Cycl Prepared and mailed confirms	Hudgins	1.00	100.00
04/28/2009	Detailed Testwork-Payroll Cycl Trying to reconcile allocation report to custodian report.	Merritt	2.75	343.75
04/28/2009	Ret. Plan - Benefit Payments Trying to reconcile benefit payment detail to custodian statement.	Merritt	1.00	125.00
04/29/2009	Planning and Administration Summarizing pending items to email TA.	Merritt	0.75	93.75
04/29/2009	General Binder Matters	Merritt	1.50	187.50
04/29/2009	Review of Internal Controls SAS 70 reports.	Merritt	0.50	62.50
04/29/2009	Permanent Files Reviewing perm file documents and comparing them to a PBC spreadsheet	Hudgins	1.00	100.00

DATE	SERVICE	STAFF	HOURS	AMOUNT
04/29/2009	Permanent Files Reading p-file documents and linking in employers participation agreements.	Merritt	3.25	406.25
04/29/2009	Analytical Review	Merritt	0.75	93.75
04/29/2009	Detailed Testwork-Payroll Cycl Reviewing payroll testing workpaper	Merritt	0.75	93.75
04/30/2009	Planning and Administration Update meeting with John Mark.	Merritt	0.50	62.50
04/30/2009	Financial Statements	Merritt	5.00	625.00
04/30/2009	Investments Researching to see if the TA Stable Value fund is benefit responsive.	Merritt	0.50	62.50
04/30/2009	Review & Supervision-Partner Review of Merritt's work - distributions, contributions and confirmations.	McDougal	1.25	<u>418.75</u>
			Total For Services	6,712.50
04/06/2009	Postage	\$	1.68	
04/09/2009	Postage		0.42	
04/28/2009	Postage		27.30	
04/29/2009	Postage		<u>1.68</u>	
			Total For Expenses	<u>31.08</u>
			Current Amount Due	<u>\$ 6,743.58</u>

Posted
Bl
5-8-09

PAYMENT DUE UPON RECEIPT

Please note invoice number on remittance and mail to:
Lattimore Black Morgan & Cain, PC
PO Box 1869
Brentwood, TN 37024-1869