

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

**TWENTY-FIFTH 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 Twenty-Fifth Report and Fee Notice for fees and expenses for the period of December 1, 2010 to December 31, 2010.

ACTIVITY REPORT

Extended negotiations with the two bond carriers have resulted in potential recoveries 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. Payment of \$100,000 of the settlement by a bond insurer has been received and is held in a trust account for the Plan. Payment by the second bond insurer is conditioned upon certain filings in U.S. District Court and U.S. Bankruptcy Court. Those filings have now been made and Orders issued on those filings. Payment by the remaining insurance carrier will not be made until sixty (60) days have passed from January 12, 2011, the date of issuance of the Order in the U.S. District Court.

On December 9, 2010, Internal Revenue Service Agent Patricia Friend contacted the Successor Trustee indicating she has been assigned to the Voluntary Compliance Program application filed on March 10, 2010. An initial comment letter was issued by Ms. Friend on December 13, 2010 and a follow up on December 21, 2010. Ms. Bryant's staff and ERISA counsel are working on providing the additional information requested by Ms. Friend. ERISA counsel responded to the IRS by the deadline of January 13, 2011.

On November 11, 2010, the Successor Trustee received a schedule of Required Minimum Distributions to be made in accordance with the Court's Order regarding these distributions, which are allowed under the current freeze in place on the Plan. Staff of Receivership Management Inc. worked on finalizing these distributions during the month of December. A total of \$15,877.75 of federally Required Minimum Distributions were made during the month of December, 2010 to eleven participants over the age of 70 ½ who are now retired.

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-Fifth 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 December 1, 2010 to December 31, 2010.

Total expenses, as listed on Exhibit 2 include \$1,515.00 in Successor Trustee fees, \$6,542.55 in legal expenses and \$4,211.85 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 \$1,515.00 in Successor Trustee fees, \$6,542.55 in legal expenses and \$4,211.85 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:

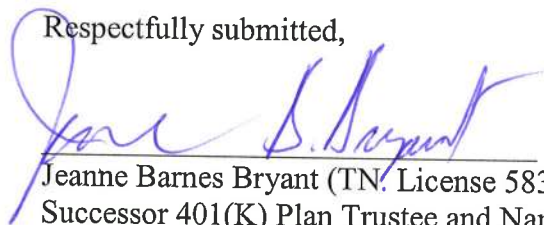
1. Jeanne Barnes Bryant \$1,515.00

2.	Wyatt Tarrant & Combs, LLP	\$2,060.05
3.	Berry & Tudor	\$3,890.00
4.	Williams Mullen, PC	\$592.50
5.	Receivership Management Inc.	\$4,211.85
	\$4,114.00/Contract labor	
	\$97.85/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



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-Fifth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 18th day of Jan, 2011 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-Fifth 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 18th day of Jan, 2011 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

ducdud, 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
3948 Browning Place, Suite 200
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

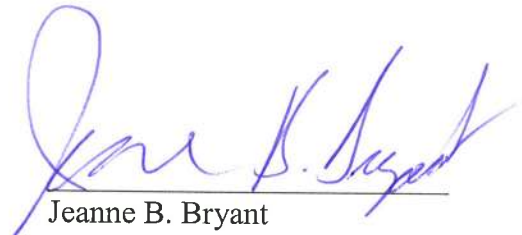
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

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.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

Fee Schedule for Castleton Project:

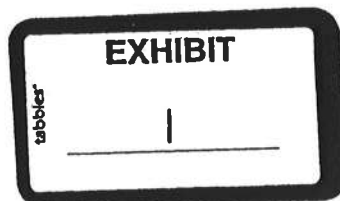
Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

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.

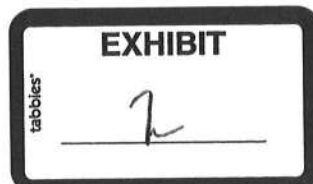
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach. Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 12/01/10 THROUGH 12/31/10

Jeanne Barnes Bryant

DEC 2010 FEES	<u>1,515.00</u>
TOTAL FEES	<u><u>\$1,515.00</u></u>



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

Invoice for Professional Services

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

Date	Client Name	Description	Hours	Rate	Amount
12/1/2010	Jeanne Barnes Bryant	QUESTION RE TRANSAMERICA, E-MAIL FROM ROB MOORE RE REQUEST FROM HENSLEY, E-MAIL TO AND FROM ROB MOORE RE MINIMUM DISTRIBUTIONS, E-MAIL FROM MAPES RE SAME	0.5	\$150.00	\$75.00
12/2/2010	Jeanne Barnes Bryant	UPDATE FROM ROB MOORE RE MINIMUM DISTRIBUTIONS	0.2	\$150.00	\$30.00
12/3/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MINIMUM DISTRIBUTIONS, QUESTIONS RE SAME	0.3	\$150.00	\$45.00
12/6/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE BURK PAYMENT, MINIMUM DISTRIBUTIONS	0.3	\$150.00	\$45.00
12/7/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MOTION, REVIEW SAME, E-MAIL TO SARAH FORTON RE EXHIBITS	0.3	\$150.00	\$45.00
12/8/2010	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE MINIMUM DISTRIBUTIONS, E-MAIL FROM ROB MOORE RE SAME, QUESTION RE MOTION, E-MAIL FROM GRAHAM MATHERNE RE INVOICES, REVIEW SAME	0.5	\$150.00	\$75.00
12/9/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE MINIMUM DISTRIBUTIONS, AND REVIEW SPREADSHEET RE SAME, E-MAIL TO ROB MOORE RE LETTER AND NOTIFICATION TO EMPLOYEES, CALL FROM IRS PAT FRIEND RE ASSIGNMENT OF VCP FILING, CALL WITH PAT FRIEND AND ROB MOORE RE FILING	0.8	\$150.00	\$120.00
12/10/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE VCP, E-MAIL RE MINIMUM DISTRIBUTIONS	0.2	\$150.00	\$30.00
12/13/2010	Jeanne Barnes Bryant	CALLS FROM PARTICIPANTS RE STATUS, E-MAIL TO ROB MOORE RE VCP, QUESTION RE MOTION, CALL FROM IRS RE VCP, REVIEW LETTER RE SAME, E-MAIL TO ROB MOORE RE SAME	0.8	\$150.00	\$120.00

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

12/14/2010	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE AND IRS, BYM TUDOR RE VCP FILING, E-MAIL FROM SARAH FORTON RE MOTION, QUESTION RE SAME, DISCUSSION WITH ROB MOORE RE FILING	0.5	\$150.00	\$75.00	
12/15/2010	Jeanne Barnes Bryant	E-MAIL FROM ROB MOORE RE DISCUSSION WITH IRS RE VCP, DISCUSSION RE SAME, E-MAILS FROM GRAHAM MATHERNE RE ORDERS, E-MAIL FROM ROB MOORE RE SAME, E-MAILS FROM TRANSAMERICA RE DISTRIBUTION	0.8	\$150.00	\$120.00	
12/16/2010	Jeanne Barnes Bryant	E-MAIL TO GRAEBE AND DOL RE MOTION, DISCUSSION WITH ROB MOORE RE VCP, E-MAIL FROM TRANSAMERICA RE MINIMUM DISTRIBUTIONS, E-MAIL FROM ROB MOORE RE PACK RAT, DISCUSSION RE SAME, E-MAIL FROM ROB MOORE RE INFORMATION ON BURK, E-MAIL FROM TRANSAMERICA	0.6	\$150.00	\$90.00	
12/17/2010	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE SETTLEMENTS, E-MAIL FROM ANGELA DONALDSON RE SAME, E-MAIL FROM DAVID WOODARD RE ORDER REQUEST, E-MAIL FROM PACK RAT, QUESTION TO ROB MOORE, E-MAIL TO SARAH FORTON RE MOTION FILING, DISCUSSION WITH ROB MOORE RE PACKRAT, QUESTION RE SETTLEMENT, E-MAIL FROM DOL RE MOTION	0.8	\$150.00	\$120.00	
12/20/2010	Jeanne Barnes Bryant	DISCUSSION WITH ROB MOORE RE BURK, MINIMUM DISTRIBUTIONS, VCP ISSUES, QUESTION RE PACK RAT RESPONSE, FILING MOTION, E-MAILS FROM GRAHAM MATHERNE RE FINAL SETTLEMENT FILINGS, REVIEW SAME, E-MAIL RESPONSE RE SAME, E-MAIL FROM HARDEN HOLMES AND ANGELA DONALDSON RE FILINGS	0.8	\$150.00	\$120.00	
12/21/2010	Jeanne Barnes Bryant	E-MAIL FROM FRIEND RE VCP FILING, DISCUSSION WITH ROB MOORE RE SAME	0.2	\$150.00	\$30.00	
12/22/2010	Jeanne Barnes Bryant	E-MAILS FROM GRAHAM MATHERNE RE FILING ORDERS, E-MAIL FROM DONALDSON RE SAME, PROBLEM WITH CRAMPTON, E-MAILS RE ASLIC, DISCUSSION WITH GRAHAM MATHERNE RE SAME, REVIEW AND SIGN RELEASE, DISCUSSION WITH GRAHAM MATHERNE RE CHECK, QUESTION TO BILLY SPAULDING RE ACCOUNT, MEETING WITH BANK RE TEMPORARY ACCOUNT RE SETTLEMENTS	1.5	\$150.00	\$225.00	
12/23/2010	Jeanne Barnes Bryant	E-MAILS FROM ROB MOORE RE FRIEDMAN QUESTIONS	0.2	\$150.00	\$30.00	

Tuesday, January 11, 2011**Page 2 of 3**

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

12/27/2010	Jeanne Barnes Bryant	E-MAIL RE CALL, E-MAILS RE EXTENSION RE CRAMPTON	0.2	\$150.00	\$30.00
12/28/2010	Jeanne Barnes Bryant	DISCUSSION RE BYM TUDOR MEETING, E-MAIL FROM DOL, QUESTION RE INFORMATION REQUEST FROM IRS	0.3	\$150.00	\$45.00
12/29/2010	Jeanne Barnes Bryant	E-MAIL FROM TRANSAMERICA RE CHANGES PER ROB MOORE, DISCUSSION RE TUDOR MEETING	0.3	\$150.00	\$45.00

Total **\$1,515.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 12/01/10 THROUGH 12/31/10

Wyatt Tarrant & Combs

DEC 2010 FEES	INV 834982	<u>2,060.05</u>	2,060.05
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Berry & Tudor

DEC 2010 FEES	INV 17674	<u>3,890.00</u>	3,890.00
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Williams Mullen

NOV 2010 FEES	INV 708767	<u>592.50</u>	<u>592.50</u>
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TOTAL FEES			<u><u>\$6,542.55</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

JANUARY 13, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 834982

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 DECEMBER 31, 2010

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$2,050.00
OTHER CHARGES AND DISBURSEMENTS	\$10.05
TOTAL THIS INVOICE	\$2,060.05
PREVIOUSLY BILLED AND OUTSTANDING	\$1,613.05
TOTAL AMOUNT DUE	\$3,673.10

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

JANUARY 13, 2011
006716.000001
J. GRAHAM MATHERNE

INVOICE # 834982

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 DECEMBER 31, 2010

12/01/10	E-MAILS OF D. WOODARD REGARDING CASTLETON GROUP MOTION AND RELATED ISSUES; REVIEW COPY OF MOTION. J. GRAHAM MATHERNE .50 hours at 250.00 per hour.	125.00
12/14/10	E-MAIL TO COUNSEL GROUP REGARDING STATUS OF RULE 9019 MOTIONS AND E-MAIL TO J. BIRCHER REGARDING SAME AS TO MCLAMB 9019 MOTION. J. GRAHAM MATHERNE .30 hours at 250.00 per hour.	75.00
12/15/10	REVIEW E-MAIL FROM A. DONALDSON REGARDING CONSENT JUDGMENT IN SOLIS ACTION; REVIEW OF SAME AND E-MAIL TO CLIENT GROUP REGARDING SAME; FURTHER E-MAILS OF DONALDSON REGARDING MCLAMB; REVIEW E-MAILS FROM MCLAMB TRUSTEE REGARDING ORDER; REVIEW OF ORDER; E-MAIL TO THOSE CONCERNED REGARDING MCLAMB BR ORDER ON SETTLEMENT. J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour.	250.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 834982

Jan 13, 2011
PAGE 3

12/17/10 REVIEW E-MAIL FROM D. WOODARD REGARDING
SETTLEMENT APPROVAL IN CASTLETON GROUP B.R.;
E-MAIL OF OTHER COUNSEL AND WITH CLIENT GROUP
REGARDING SAME; TELEPHONE CONFERENCE WITH
BRYANT REGARDING SAME.
J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

12/21/10 REVIEW COURT ORDER IN CLIFTON B.R.; REVIEW
COURT ORDER IN CASTLETON GROUP B.R.; REVIEW
MOTION IN CLIFTON B.R. IN COMPARISON TO ORDER
AND RELATED MATTERS; E-MAILS TO AND FROM D.
WOODARD; E-MAILS TO AND FROM CLIENT GROUP AND
TO AND FROM S. SHAFFNER AND A. DONALDSON;
TELEPHONE CONFERENCE WITH DONALDSON REGARDING
SOLIS ORDER AND REVIEW OF SAME AND E-MAILS OF
CLIENT GROUP REGARDING SAME; FURTHER E-MAILS OF
DONALDSON REGARDING SOLIS ORDER AND E-MAILS
FROM OTHER COUNSEL REGARDING SAME; TELEPHONE
CONFERENCE WITH R. MOORE REGARDING STATUS AND
POTENTIAL IRS ISSUES IN RELATION TO STATUS AND
NOTICE OF TRANSFER.
J. GRAHAM MATHERNE 2.30 hours at 250.00 per hour. 575.00

12/22/10 E-MAILS AND TELEPHONE CONFERENCES WITH A.
DONALDSON REGARDING SUBMISSION OF CONSENT
JUDGMENT IN THE SOLIS CASE; REVIEW OF
SETTLEMENT AGREEMENT REGARDING
"CONFIDENTIALITY" AND E-MAILS OF DONALDSON
REGARDING SAME; TELEPHONE CONFERENCES AND
E-MAILS OF CLIENT GROUP REGARDING SAME; E-MAIL
TO JUSTIN WEAR AND LETTER TO J. PRICE REGARDING
TRAVELERS SETTLEMENT AGREEMENT; CONFERENCE WITH
BRYANT REGARDING SAME; FURTHER TELEPHONE
CONFERENCES AND E-MAILS WITH AND FROM DONALDSON
REGARDING HER CONTACT WITH COURT AND REGARDING
LACK OF CONTACT FROM CRAMPTON.
J. GRAHAM MATHERNE 1.90 hours at 250.00 per hour. 475.00

12/23/10 ORGANIZATION OF FILES IN PREPARATION FOR FINAL
ORDER AND CLOSING; REVIEW SCHAFFER'S E-MAIL
REGARDING TIMING OF AISLIC PAYMENT; REVIEW
SETTLEMENT AGREEMENT REGARDING SAME AND E-MAIL
TO R. MOORE AND J. BRYANT REGARDING SAME.
J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour. 250.00

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
 MATTER NUMBER: 006716.000001
 INVOICE NO.: 834982

Jan 13, 2011
 PAGE 4

12/28/10 TELEPHONE CONFERENCE WITH D. WOODARD REGARDING
 POSSIBLE PAYMENT OF \$84,000 TO HIS FIRM; REVIEW
 401(K) - CASTLETON GROUP SETTLEMENT AND FURTHER
 TELEPHONE CONFERENCE WITH WOODARD REGARDING
 CONDITIONS PRECEDENT AND PAYMENT OF \$45,000
 BEFORE PAYMENT OF \$84,000.
 J. GRAHAM MATHERNE .60 hours at 250.00 per hour. 150.00

TOTAL SERVICES	8.20	\$2,050.00
PHOTOCOPIES	10.05	
OTHER CHARGES AND DISBURSEMENTS		\$10.05
TOTAL THIS INVOICE		\$2,060.05
PREVIOUSLY BILLED AND OUTSTANDING		\$1,613.05
TOTAL AMOUNT DUE		\$3,673.10

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
J MATHERNE PARTNER	250.00	8.20	2050.00

BERRY & TUDOR, P.C.

A Professional Corporation

5123 Virginia Way
Suite B-23
Brentwood, Tennessee 37027-7598

Telephone: (615) 726-1000

FEIN: 62-1525112

Fax: (615) 370-0077

Ms. Jeanne Barnes Bryant
c/o Receivership Management, Inc.
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

January 3, 2011

Client #: 801

RE: The Castleton Group, Inc. 401(k) Plan

Invoice #: 17674

DATE	DESCRIPTION	HOURS	AMOUNT	
Dec-03-10	Telephone conference with B. Moore re: 2010 RMD's; and re: 2007 Lane & Associates ineligible employee's deferral (which was remitted in single sum and misapplied in 2007).	0.60	150.00	BET
Dec-07-10	Telephone conference with R. Moore re: L. Clifton's RMD and whether he is a 5% owner of his employer.	0.30	75.00	BET
Dec-09-10	Emails from and to R. Moore re: initial contact with IRS agent reviewing VCP application.	0.20	50.00	BET
Dec-10-10	Email from R. Moore re: status of VCP application.	0.10	25.00	BET
Dec-13-10	Review fax from IRS re: VCP application; email to R. Moore re: same.	0.70	175.00	BET
Dec-14-10	Telephone conference with R. Moore re: IRS inquiry on VCP application; email from R. Moore re: IRS conference call.	0.70	175.00	BET
Dec-15-10	Emails from and to P. Friend and R. Moore re: VCP application; email from R. Moore re: 1-800-Pack-Rat ADP test failure; meet with R. Moore re: IRS conference call.	2.25	562.50	BET
Dec-16-10	Emails from and telephone conference with R. Moore re: 1-800-Pack-Rat issues.	0.30	75.00	BET

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JAN 03 2011

Dec-17-10	Telephone conferences with R. Moore re: 1-800-Pack-Rat issues; emails from R. Moore re: same and re: settlement agreements' impact on 1-800-Pack-Rat's claims against Castleton for breach of recordkeeping contract; begin preparing revised Appendix D re: VCP application.	2.10	525.00	BET
Dec-21-10	Emails from R. Moore and P. Friend re: VCP application.	0.20	50.00	BET
Dec-22-10	Emails from and to R. Moore re: 1-800-Pack-Rat; review fax from IRS re: VP application; telephone conference with R. Moore; prepare email to R. Moore re: 1-800-Pack-Rat's VCP questions.	1.00	250.00	BET
Dec-23-10	Prepare responses to 1-800-Pack-Rat's questions re: VCP application; emails to and from R. Moore re: same.	2.00	500.00	BET
Dec-23-10	Conference with B. Tudor regarding QNEC for failed ADP and application of excise tax.	0.20	50.00	JWB
Dec-24-10	Review IRS letter (December 21, 2010); email to R. Moore re: comments and recommendations re: same.	2.00	500.00	BET
Dec-28-10	Telephone conference with R. Moore; meet with R. Moore re: VCP issues; attempt conference calls with A. Friedman and R. Mapes re: 1-800-Pack-Rat issues.	2.00	500.00	BET
Dec-29-10	Email from R. Mapes.	0.10	25.00	BET
Dec-30-10	Emails from A. Friedman and R. Moore; telephone conference with R. Moore re: 1-800-Pack-Rat conference call next week.	0.40	100.00	BET
Dec-31-10	Emails to and from R. Moore and C. Logan re: conference call next week; review updated participant loan spreadsheet (December 30, 2010); email to R. Moore re: possible prior 1099 filings by employers on loan defaults.	0.40	100.00	BET
	TOTAL FEES	15.55	\$3,887.50	

DISBURSEMENTS:

Disbursements

Receipts

Mileage	2.50	
TOTAL DISBURSEMENTS	\$2.50	\$0.00

Total Fees & Disbursements	\$3,890.00	
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*Posted
OK
1-5-11*

Previous Balance	\$1,392.25	
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Previous Payments	\$1,392.25	
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PLEASE PAY	\$3,890.00
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**PAYMENT DUE WITHIN 30 DAYS OF STATEMENT. THANK YOU.
PLEASE MAKE CHECKS PAYABLE TO BERRY & TUDOR, P.C.**



WILLIAMS MULLEN

A Professional Corporation

NORTH CAROLINA • VIRGINIA • WASHINGTON, D.C. • LONDON

Receivership Management, Inc.
c/o Jeanne Bryant
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

DECEMBER 14, 2010
057240.0001
HOLMES P. HARDEN
INVOICE NO. 708767

Regarding: CASTLETON GROUP BANKRUPTCY/TERMINATION OF 401(K) PLAN

BILLING SUMMARY THROUGH November 30, 2010

Fees For Professional Services	\$592.50
Expenses and Advances	<u>\$0.00</u>
CURRENT BILLING	\$592.50
Previous Balance Due	\$4,901.12
TOTAL BALANCE DUE	<u>\$5,493.62</u>

*Post ed
BF
2010 12*



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RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

DECEMBER 14, 2010
Invoice No: 708767

FOR PROFESSIONAL SERVICES RENDERED

ITEMIZED SERVICES BILL

DATE	ATTY	DESCRIPTION	HOURS	AMOUNT
11/01/10	HPH	Attention to email correspondence.	0.20	\$79.00
11/12/10	HPH	Review 3rd motion to enlarge time; review Clifton's separate motion to approve settlement.	0.50	\$197.50
11/15/10	HPH	Review 23rd report of successor trustee.	0.20	\$79.00
11/19/10	HPH	Telephone callm from Dave Woodard, review revise joint motion and order, telephone call to D. Woodard regarding same.	0.40	\$158.00
11/24/10	HPH	Review supplement to Sparkman filing and organize file.	0.20	\$79.00
TOTAL FOR SERVICES				\$592.50

ATTORNEY RECAP

NAME	RATE	HOURS	VALUE
HOLMES P. HARDEN	\$395.00	1.50	\$592.50
TOTAL DISBURSEMENTS			\$0.00



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RECEIVERSHIP MANAGEMENT, INC.
Client: 057240
Matter: 0001

DECEMBER 14, 2010
Invoice No: 708767

TOTAL THIS STATEMENT

\$592.50

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 12/01/10 THROUGH 12/31/10

Receivership Management, Inc.

DEC 2010 FEES	4,114.00	
RMI EXPENSES	<u>97.85</u>	<u>4,211.85</u>
		<u><u>\$4,211.85</u></u>

TOTAL FEES

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

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN

December 2010

Date	Client Name	Description	Hours	Rate	Amount
12/1/2010	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM M. HENSLEY OFFICE .2; REVIEW EMAIL FROM R.MAPES RE: REQUIRED MINIMUM DISTRIBUTIONS, EMAIL TO J.BRYANT AND B.SPAULDING RE: SAME .3	0.5	\$130.00	\$65.00
12/2/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/3/2010	Robert E. Moore, Jr.	CALL WITH J.BRYANT RE: REQUIRED MINIMUM DISTRIBUTIONS .2; EMAIL TO R.MAPES AND R.SILVA RE: REQUEST FOR CALL ON RMD .10; CALL WITH B.TUDOR RE: REQUIRED MINIMUM DISTRIBUTIONS AND DR BURK ACCOUNT .5; EMAIL TO B.SPAULDING AND J.BRYANT RE: SAME. 25	1.05	\$130.00	\$136.50
12/6/2010	Robert E. Moore, Jr.	RESPOND TO EMAIL FROM R.SILVA RE: RMD .10; MEETING WITH J.BRYANT AND B.SPAULDING RE: DR. BURK ACCOUNT .3; PHONE CALL WITH R.SILVA AND R.MAPES RE: REQUIRED MINIMUM DISTRIBUTIONS INFORMATION, MISSING MONEY REPLACEMENT TRANSACTIONS .5; DRAFT TWENTY-FOURTH REPORT AND FEE NOTICE .4	1.3	\$130.00	\$169.00
12/6/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/7/2010	Robert E. Moore, Jr.	RMD CALL PROJECT 4.25; CALL WITH B.TUDOR RE: RMD OWNERSHIP QUESTION .25;	4.5	\$130.00	\$585.00
12/7/2010	Sarah D. Forton	SEARCHES RE: ADDRESSES, PHONE NUMBERS, INTELIGUS RE: RMD	1.5	\$45.00	\$67.50
12/8/2010	Robert E. Moore, Jr.	CALL WITH J.WILLIFORD RE: RMD DISTRIBUTION .25; COMPLETE RMD PROJECT AND FORWARD TO TRANSAMERICA FOR PROCESSING 2.5	2.75	\$130.00	\$357.50

CASTLETON GROUP INC 401K PLAN

December 2010

Date	Name	Description	Hours	Amount	Amount
12/9/2010	Robert E. Moore, Jr.	MEETING WITH J.BRYANT ON RMD .10; CALL WITH CHERYL ELLINGTON TO CONFIRM RETIREMENT STATUS OF J.ELLINGTON .2; FOLLOW UP EMAIL TO TRANSAMERICA RE: REQUESTED CHANGES .10; CALL WITH P.FRIEND FROM IRS .2; PREPARE EMAIL TO P.FRIEND, B.TUDOR AND R.MAPES RE: VCP FILING ASSIGNMENT .7	1.3	\$130.00	\$169.00
12/9/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50
12/10/2010	Robert E. Moore, Jr.	REPLY TO EMAIL FROM B.TUDOR RE: VCP .10; CALL FROM PATRICIA FRIEND AT IRS RE: VCP FILING .25; UPDATE B.SPAULDING RE: SAME. 2	0.55	\$130.00	\$71.50
12/13/2010	Robert E. Moore, Jr.	EMAIL FROM B.TUDOR RE: IRS INFORMATION REQUEST .10; REVIEW SAME AND DISCUSS WITH J.BRYANT .10	0.2	\$130.00	\$26.00
12/14/2010	Robert E. Moore, Jr.	REVISE TWENTY-FOURTH REPORT RE: IRS CONTACT .2; CALL FROM J.BRYANT RE: RECENT IRS INFORMATION LETTER REQUEST .10; EMAIL TO H.DAVIS RE: DEFICIENCY NOTICE FROM BANKRUPTCY ON JOINT MOTION TO APPROVE SETTLEMENT .10; CALL WITH B.TUDOR RE: VCP IRS INFORMATION REQUEST AND UPCOMING CALL .75; EMAIL UPDATE J.BRYANT RE: SAME .2	1.35	\$130.00	\$175.50
12/15/2010	Robert E. Moore, Jr.	EMAIL TO AND FROM B.TUDOR RE: VCP CONFERENCE CALL .10; RESEARCH STATUS ON PACK RAT CORRECTION TO PLAN TESTING FAILURE .4; EMAIL TO A.FRIEDMAN RE: PACK RAT ELECTION .2; CONFERENCE CALL WITH P.FRIEND OF THE IRS AND B.TUDOR RE: VCP FILING 1.8; UPDATE EMAIL ON PROPOSED ORDER TO APPROVE SETTLEMENT .2	2.7	\$130.00	\$351.00
12/15/2010	Sarah D. Forton	WORK ON MOTION	1.5	\$45.00	\$67.50
12/16/2010	Robert E. Moore, Jr.	REVIEW EMAIL FROM A.FRIEDMAN RE: 1800 PACK RAT CORRECTIONS .10; CALL WITH B.TUDOR RE: 1800 PACK RAT REQUESTS .10; REVIEW 1800 PACK RAT FILE, DRAFT RESPONSE .7; DISCUSS RESPONSE WITH J.BRYANT .10; ISSUE EMAIL RESPONSE .10; REVIEW AND RESPOND TO EMAIL FROM J.BRYANT AND P.BUTTS OF LANE AND ASSOC. RE: DR.BUCH .4	1.4	\$130.00	\$182.00
12/16/2010	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50