

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

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<p>IN RE:</p> <p>PALM BEACH FINANCE PARTNERS, L.P.,</p> <p>PALM BEACH FINANCE II, L.P.¹</p> <p style="padding-left: 40px;">Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11 Cases</p> <p>Case No. 09-36379-PGH</p> <p>Case No. 09-36396-PGH</p> <p>(Jointly Administered)</p>
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**SUMMARY OF THE FIRST INTERIM AND FINAL POST CONFIRMATION
FEE APPLICATION FOR ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES TO MESIROW FINANCIAL CONSULTING, LLC
AS CONSULTANT (EXPERT) TO CHAPTER 11 LIQUIDATING TRUSTEE**

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|---|---|
| 1. Name of applicant: | Mesirow Financial Consulting, LLC |
| 2. Role of applicant: | Consultant (Expert) to Barry Mukamal,
Chapter 11 Liquidating Trustee |
| 3. Name of certifying professional: | James S. Feltman |
| 4. Date case filed: | November 30, 2009 |
| 5. Date of application for employment: | May 29, 2014 |
| 6. Date of order approving application: | July 14, 2014 <i>nunc pro tunc</i> to April 30, 2014 |
| 7. If debtor’s counsel, date of Disclosure of
Compensation form: | N/A |
| 8. Date of this application: | April 22, 2015 |
| 9. Date of services covered: | October 1, 2014 through February 18, 2015 |
| 10. Total fee requested for this period: | \$49,138.51 |
| 11. Balance remaining in fee retainer account,
not yet awarded: | N/A |
| 12. Fees paid or advanced for this period, by other sources: | \$0.00 |
| 13. <u>Net amount of fees requested for this period:</u> | <u>\$49,138.51</u> |
| 14. Total expense reimbursement requested for this period: | \$0.00 |
| 15. Balance remaining in expense retainer account,
not yet received: | N/A |
| 16. Expenses paid or advanced for this period, by
other sources: | \$0.00 |
| 17. <u>Net amount of expense reimbursements requested
for this period:</u> | <u>\$0.00</u> |
| 18. Gross award requested for this period: | \$49,138.51 |
| 19. Net award requested for this period: | \$49,138.51 |
| 20. If Final Fee Application, amounts of net awards | |

¹ The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (i) Palm Beach Finance Partners, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 9943; and (ii) Palm Beach Finance II, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 0680.

	requested in interim applications but not previously awarded:	\$00,000.00
21. <u>Final fee and expense award requested:</u>		\$49,138.51

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received: N/A

<u>Dates</u>	<u>Sources</u>	<u>Amounts</u>	<u>Fees or costs</u>
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2. Dates, sources and amounts of third part payments received: N/A

3. Prior fee and expense:

Prior Fee Awards

Prior Expense Awards

First Interim Application...

Dates covered by First Application:

Amount of Fees requested:

Amount of Expenses Requested:

Amount of Fees Awarded:

Amount of Expenses Awarded:

Amount of Fee Retainer Authorized
to Be Used:

Amount of Expense Retainer
Authorized to Be Used:

Fee award, net of retainer:

Expense award, net of retainer:

Date of first award:

Amount of fees actually paid:

Amount of expense reimbursement
actually paid:

Amount of fees requested but not
awarded, that applicant wishes to
defer to final fee application:

Amount of expenses requested but
not awarded, that applicant wishes to
defer to final fee application:

Monthly *POST CONFIRMATION* invoicing dated December 18, 2014:

Dates covered by invoicing:	October 1, 2014 through November 30, 2014
Amount of fees and expenses requested:	\$26,600.75
Amount of fees and expenses paid absent objection:	\$26,600.75

Monthly *POST CONFIRMATION* invoicing dated January 30, 2015:

Dates covered by invoicing:	December 1, 2014 through December 31, 2014
Amount of fees and expenses requested:	\$14,714.78
Amount of fees and expenses paid absent objection:	\$14,714.78

Monthly *POST CONFIRMATION* invoicing dated February 24, 2015:

Dates covered by invoicing:	January 1, 2015 through February 18, 2015
Amount of fees and expenses requested:	\$ 7,822.98
Amount of fees and expenses paid absent objection:	\$ 7,822.98

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

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IN RE:)	Chapter 11 Cases
)	
PALM BEACH FINANCE PARTNERS, L.P.,)	Case No. 09-36379-PGH
PALM BEACH FINANCE II, L.P.²)	Case No. 09-36396-PGH
)	(Jointly Administered)
Debtors.)	
)	

**SUMMARY OF FIRST AND FINAL INTERIM POST CONFIRMATION
FEE APPLICATION FOR ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES TO MESIROW FINANCIAL CONSULTING, LLC
AS CONSULTANT (EXPERT) TO CHAPTER 11 LIQUIDATING TRUSTEE
FOR THE PERIOD FROM OCTOBER 1, 2014 THROUGH FEBRUARY 18, 2015**

1. Mesirow Financial Consulting, LLC (“MFC”), Consultant (Expert) to Barry E. Mukamal the Chapter 11 Liquidating Trustee (“Trustee”), pursuant to § § 330 and 331 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), hereby files its First and Final Interim Post Confirmation Fee Application for Allowance of Compensation and Reimbursement of Expenses for the period October 1, 2014 through February 18, 2015 (the "Final Application Period"). In support of this Application, MFC respectfully represents as follows:

JURISDICTION AND VENUE

2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of the Debtor’s Chapter 11 case and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

² The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (i) Palm Beach Finance Partners, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 9943; and (ii) Palm Beach Finance II, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 0680.

3. The statutory predicates for the relief sought herein are section 327 of the Bankruptcy Code and Bankruptcy Rules 2014(a), 2016 and 5002.

BACKGROUND OF THE CASE

4. On November 30, 2009, Palm Beach Finance Partners, L.P. (the Debtor”) filed its Voluntary Petition for relief under chapter 11 of the United States Bankruptcy Code [ECF No. 1]. On December 1, 2009, this case was jointly administered with the estate of *In re Palm Beach Finance II, L.P.*, Case No. 09-36396-PGH [ECF No. 19].

5. On January 28, 2010, the Court entered the Agreed Order Directing Appointment of Chapter 11 Trustee and denying the United States Trustee’s Motion to Convert Cases to Cases under Chapter 7 [ECF No. 100].

6. On January 29, 2010, the United States Trustee appointed the Liquidating Trustee as Trustee in both estates [ECF No. 107].

7. On July 14, 2014, this Court entered an Order [ECF No. 2357] granting, among other things, the Liquidating Trustee’s Application to Employ James S. Feltman and Mesirow Financial Consulting, LLC as Consultant (Expert) to the Liquidating Trustee.

8. At the confirmation hearing held on October 19, 2010, the Court confirmed the *Second Amended Joint Plan of Liquidation of Barry Mukamal, as Chapter 11 Trustee of Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. and Geoffrey Varga, as Joint Official Liquidator of Palm Beach Offshore, Ltd. and Palm Beach Offshore II, Ltd.*, dated September 3, 2010 [ECF No. 245] (the “Plan”) in the above referenced jointly administered bankruptcy proceeding. The Plan defines Confirmation Date as “the date on which the Bankruptcy Court enters the Confirmation Order on its docket”. The Order Confirming Second Amended Joint Liquidating Chapter 11 Plan [ECF No. 444] (the “Confirmation Order”) was entered on the Court’s docket on October 21, 2010.

9. Article 7 of the Plan provides:

7.1.4 *PBF Liquidating Trust Management.* Barry Mukamal shall be PBF Liquidating Trustee with the power and authority set forth in the PBF Liquidating Trust Agreement.

7.1.5 *PBF Liquidating Trust Structure.* As more fully set forth in the PBF Liquidating Trust Agreement, the PBF Liquidating Trustee shall oversee and direct the PBF Liquidating Trust's operations and activities, including the retention of counsel.

7.1.7 *PBF II Liquidating Trust Monitor.* Geoffrey Varga, as Joint Official Liquidator for Offshore Funds shall be the PBF II Liquidating Trust Monitor with the power and authority set forth in the PBF II Liquidating Trust Agreement.

7.1.11 *Compensation of Professionals Retained by the Liquidating Trustees and the PBF II Liquidating Trust Monitor.* Professionals retained by the PBF II Liquidating Trust Monitor and the Liquidating Trustee shall be entitled to monthly interim compensation for fees and expenses incurred in carrying out their duties consistent with the Plan and the Liquidating Trust Agreements; provided, however, that the PBF II Liquidating Trust Monitor or the Liquidating Trustee shall provide to the other, and the United States Trustee, notice of such requested fees and expenses on a monthly basis. Following such notice, if no objections to the fees and expenses set forth in the monthly statement are received in writing within 10 business days, 100% of such professional's fees and expenses shall be paid. Notice of objections to such fees and expenses shall be made via e-mail and/or facsimile. If objections to the fees and expenses are made and cannot be resolved, such objections will be heard and resolved by the Bankruptcy Court. Any such fees and expenses shall be payable from the Trust Asset of the Liquidating Trusts. The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals.

THE FIRST AND FINAL INTERIM APPLICATION

10. MFC incurred professional fees of \$49,138.51 and incurred no out-of-pocket expenses. MFC requests an interim allowance of compensation for professional services rendered to the Liquidating Trustee from October 1, 2014 to February 18, 2015 in the amount of \$49,138.51. MFC expended 103.4 hours on this case during this period.

11. This is MFC's First and Final Interim Post Confirmation Fee Application. MFC's services have been substantial, necessary and beneficial to the Liquidating Trustee, the Debtor and its estate, creditors

and other parties-in-interest. The variety and complexity of issues involved in this case and the need to act or respond on an expedited basis to those issues have required substantial time on a daily basis.

12. MFC has maintained written records of the time expended by its professionals and staff in this case as required in the Southern District of Florida. Those time records are maintained contemporaneously with the rendition of services by each of MFC's professionals and staff in the ordinary course of business. Such records set forth in detail the services rendered on behalf of the Liquidating Trustee, the dates upon which such services were rendered, the nature of the services, the time spent and the identity of the professional or staff who performed such services during the Application Period, and are annexed hereto as Exhibits "D-1" through "D-4." A schedule setting forth a summary of the number of hours expended by the individual professional and staff personnel during the Application Period are annexed hereto as Exhibit "A."

SUMMARY OF SERVICES RENDERED

13. During the Application Period, MFC provided extensive services to the Liquidating Trustee in furtherance of MFC's professional responsibilities as consultant (expert) to the Liquidating Trustee. Moreover, the number of hours expended by MFC's professionals and staff were actual, necessary and beneficial to the Liquidating Trustee. MFC encountered numerous complex financial advisory issues during the Application Period. MFC was called upon to respond, often with very short notice, to a host of issues and demands. MFC professionals and staff have rendered advice in all of these areas with skill and great dispatch. The full breadth of MFC's services are reflected in the attached MFC time records, and annexed hereto as Exhibit "B." A short description of MFC's services is as follows:

<u>CATEGORY</u>	<u>HOURS</u>	<u>FEES</u>
<u>D-1 Case Management/Billing</u>	4.8	\$ 1,125.00
<ul style="list-style-type: none"> • Preparation of monthly fee statements as required in order to comply with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines, the Compensation Procedures and other guidelines governing the payment of professionals in these cases. 		
<u>D-2 Financial and Company Analysis</u>	23.8	\$13,144.00
<ul style="list-style-type: none"> • Compile and analyze historical financial results for Palm Beach Finance I and II based on audited financial statements with a focus on analytics and disclosures relating to the investors notes. • Conduct review of agreed upon procedure reports prepared by the Debtor's auditors. 		
<u>D-3 Investigation and Litigation Support</u>	71.0	\$40,303.00
<ul style="list-style-type: none"> • Conduct analysis of investment structure changes and analyzed supporting materials related to investor notes and swap transactions. • Review statutory guidance provided by counsel to determine appropriate methodology for assessing damages. • Analyze potential damages scenarios based on statutory guidance provided. 		
<u>D-4 Meetings with Counsel/Client</u>	3.8	\$ 3,238.00
<ul style="list-style-type: none"> • Calls with counsel and the Trustee's advisors relating to case status and analysis performed to date in an effort to avoid a duplication of efforts. 		
Less: Voluntary 15% Discount		<u>(8,671.49)</u>
Total Hours and Fees	<u>103.4</u>	<u>\$49,138.51</u>

14. Applicant has expended approximately 103.4 hours between October 1, 2014 through February 18, 2015 in performing necessary and beneficial services to the Liquidating Trustee.

15. Based on the standards set forth in Section 330 of the Bankruptcy Code, including without limitation the nature and extent of the cost of comparable services in a non-bankruptcy case, and the value of such services and results obtained, MFC believes that fees requested are fair and reasonable value of its services performed from October 1, 2014 through February 18, 2015.

JOHNSON AND FIRST COLONIAL CONSIDERATIONS

16. The applicant believes that the requested fee of \$49,138.51 for 103.4 hours worked is reasonable considering the twelve factors enumerated in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974), made applicable to bankruptcy proceedings by In re First Colonial Corp. of America, 544 F.2d 1291 (5th Cir. 1977), as follows:

(a) Time and Labor Required: As set forth in detail on **Exhibits A, B, C, D-1 through D-4**, MFC spent 103.4 hours during the Application Period performing professional and paraprofessional services on behalf of the Liquidating Trustee. MFC consistently utilizes staff available commensurate with the degree of experience and expertise required for the task, in order to reduce the overall fees in this matter without any sacrifice to the quality of the services being rendered. Paraprofessionals are utilized for the preparation of employment fee applications in order to further reduce overall fees. A list of professionals and paraprofessionals with MFC who performed services for the Creditor Trustee during the Application Period and their billing rates are attached hereto as **Exhibit A**.

(b) Novelty and Difficulty of the Questions: Although the majority of the issues in this case were not novel, this case has presented a variety of issues normal to providing assistance and advisory services to entities in bankruptcy. Many of the matters addressed by MFC were complex due to the size and nature of the operations of the Debtor; however the issues presented in this case were not overly difficult or unique to the MFC professionals assigned to the case. MFC accomplished the tasks in a timely, effective and efficient manner.

(c) Skill Requisite to Perform the Service Properly: MFC is a professional services firm with accountants and financial advisors having diverse experience and extensive knowledge in the fields of accounting, auditing and bankruptcy. MFC experience and expertise facilitated and expedited

the results without incurring extra time and expense had less experienced professionals handled these matters.

(d) Preclusion of Other Employment Due to the Acceptance of the Case: MFC is unable to estimate the extent it has been precluded from other employment, as, the services provided have, to varying degrees, prevented applicant from providing its services to other clients and from developing new business.

(e) Customary Fee: MFC normally is compensated on an hourly basis, and customarily bills commercial clients on a monthly basis based on hourly rates. MFC represents that these hourly rates are reasonable, fair, and customary for the degree of skill and expertise required in this case. These rates are comparable with the rates generally charged by other firms for bankruptcy services and the rates are reasonable in amount.

(f) Whether the Fee is Fixed or Contingent: The Fees requested in this Application do not represent a contingent fee arrangement. MFC's compensation is, however, as is true for other professionals in every bankruptcy case, contingent upon the Court's approval of this application.

(g) Time Limitations: Time limitations were imposed due to Court imposed deadlines and statutes of limitations.

(h) Amount Involved and Results Obtained: During the Application Period, MFC professionals worked on a number of issues, including, but not limited to, (i) assisting the Trustee with analysis of investor notes, financial condition of the debtors and the impact on potential damages scenarios based on statutory guidance. MFC submits that its work was beneficial to the Trustee.

(i) The experience, reputation and ability of the professionals: Each of MFC's professionals who performed services for the Trustee possesses a reputation for skill, quality, integrity

and ability. MFC's professionals have assisted many debtors, banks, trustees, creditors and official committees in some of the largest and most sophisticated bankruptcy cases.

(j) The Undesirability of the Case: Although this case required the commitment of firm resources without certainty as to compensation or reimbursement, there is no "undesirable" nature of this case or MFC's assistance to the Trustee herein.

(k) Nature and Length of Professional Relationship with Client: MFC has not had prior relationships with the Trustee in other matters before this Court.

(l) Awards in Similar Cases: The Fees for which MFC seeks compensation and reimbursement are not excessive but are commensurate with the compensation sought and awarded in similar cases and are comparable with MFC rates for similar services outside bankruptcy. As more fully described in **Exhibit A**, the fees requested by MFC are in the amount of \$49,138.51. After taking into consideration the time and labor spent thus far and the nature and extent of the representation, MFC believes the allowance requested is reasonable.

17. Although every effort has been made to include all fees and expenses from the Application Period in this Application, some fees and expenses from the Application Period might not be included in this application due to delays caused by accounting and processing procedures. MFC reserves the right to make further application to the Court for allowance of fees and expenses not included herein.

18. In accordance with the factors enumerated in § 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by MFC is fair and reasonable given: (a) the complexity of this large case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this Title.

CONCLUSION

WHEREFORE, MFC respectfully requests the Court to enter an Order (A) awarding MFC an interim and final award of \$49,138.51 in fees for the period October 1, 2014 through February 18, 2015; and (B) granting such other relief as the Court deems appropriate.

Dated: April 9, 2015

Respectfully submitted,

/s/ James S. Feltman (e-filed with consent)
James S. Feltman
Senior Managing Director
Mesirow Financial Consulting, LLC
600 Brickell Avenue, Suite 2520
Miami, FL 33131
Telephone 305-416-3344

CERTIFICATION

1. I have been designated by Mesirow Financial Consulting, LLC (the “Applicant”) as the professional with responsibility in this case for compliance with the “Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases” (the “Guidelines”).
2. I have read the Applicant’s application for compensation and reimbursement for expenses (the “Application”). The Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the Application.
3. The fees and expenses sought are billed rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant’s clients.
4. In seeking reimbursement for the expenditures described in Exhibit C, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the minimum rates permitted by the Guidelines).
5. In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to a third party.
6. There are no variances with the provisions of the Guidelines.

James S. Feltman
Senior Managing Director
Mesirow Financial Consulting, LLC
600 Brickell Avenue, Suite 2520
Miami, FL 33131
Telephone 305-416-3344

By: s/ James S. Feltman
James S. Feltman

I HEREBY CERTIFY that, pursuant to that certain Order Authorizing Professionals Employed by the Liquidating Trustee and Monitor to Provide Notice of their Post Confirmation Fee Applications for Compensation in Summary Form [ECF No. 648], a Notice of Filing, which will include a Certificate of Service for the foregoing, will be filed at a later date.

s/ Michael S. Budwick
Michael S. Budwick, Esquire
Fla. Bar No. 938777
mbudwick@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
3200 Southeast Financial Center
200 South Biscayne Boulevard
Miami, Florida 33131
Telephone: (305) 358-6363
Telecopy: (305) 358-1221
Attorneys for the Liquidating Trustee

EXHIBIT A

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Summary Of Hours and Fees Incurred By Professional
October 1, 2014 through February 18, 2015

<u>Professional</u>	<u>Position</u>	<u>Hours Billed</u>	<u>Hourly Rate*</u>	<u>Fees Billed</u>
Feltman, James	Senior Managing Director	4.5	\$ 950.00	\$ 4,275.00
George, Shanté	Senior Vice President	53.2	795.00	42,294.00
Duncan, Oneika	Senior Analyst	41.1	250.00	10,275.00
Cummings, Colleen	Paraprofessional	4.6	210.00	966.00
Total Hours and Fees		<u>103.4</u>		\$ 57,810.00
Less Voluntary 15% Discount				<u>(8,671.49)</u>
Total Fees Due				<u>\$ 49,138.51</u>
Total Hourly Blended Rate			<u>\$ 475.23</u>	

*In the normal course of business, Mesirow revises its hourly rates on January 1st of each year. The above rates reflect the hourly rates in effect at the time services were rendered.

EXHIBIT B

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Summary of Hours and Fees Incurred by Category
October 1, 2014 through February 18, 2015

Exhibit	Category	Hours	Fees
D-1	Case Management/Billing	4.8	\$ 1,125.00
D-2	Financial and Company Analysis	23.8	13,144.00
D-3	Investigation and Litigation Support	71.0	40,303.00
D-4	Meetings with Counsel/Client	3.8	3,238.00
	Total Hours and Fees	103.4	\$ 57,810.00

EXHIBIT C

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Summary of Expenses
October 1, 2014 through February 18, 2015

Listed below are the expenses incurred for each expense category:

Expense Category	Amount
Airfare	\$ -
Ground Transportation	\$ -
Lodging	\$ -
Parking	\$ -
Expense Subtotal	\$ -

Total Expenses Requested \$ -

EXHIBIT D-1

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Case Management/Billing
October 1, 2014 through February 18, 2015

Name	Date	Description	Hours	Rate	Amount
George, Shante	11/26/14	[REDACTED]	0.2	\$ 795.00	\$ 159.00
Cummings, Colleen	12/02/14	[REDACTED]	0.4	210.00	84.00
Cummings, Colleen	12/11/14	[REDACTED]	0.6	210.00	126.00
Cummings, Colleen	12/15/14	[REDACTED]	0.5	210.00	105.00
Cummings, Colleen	12/18/14	[REDACTED]	0.8	210.00	168.00
Cummings, Colleen	12/18/14	[REDACTED]	0.4	210.00	84.00
Cummings, Colleen	01/07/15	[REDACTED]	0.3	210.00	63.00
Cummings, Colleen	01/15/15	[REDACTED]	0.5	210.00	105.00
Cummings, Colleen	01/27/15	[REDACTED]	0.6	210.00	126.00
Cummings, Colleen	01/30/15	[REDACTED]	0.5	210.00	105.00
Total Case Management/Billing			4.8		\$ 1,125.00

EXHIBIT D-2

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Financial and Company Analysis
October 1, 2014 through February 18, 2015

Name	Date	Description	Hours	Rate	Amount
George, Shante	11/19/14	[REDACTED]	1.2	\$ 795.00	\$ 954.00
Duncan, Oneika	11/20/14	[REDACTED]	3.7	250.00	925.00
George, Shante	11/21/14	[REDACTED]	1.8	795.00	1,431.00
George, Shante	11/21/14	[REDACTED]	1.1	795.00	874.50
George, Shante	11/21/14	[REDACTED]	0.6	795.00	477.00
George, Shante	11/21/14	[REDACTED]	1.4	795.00	1,113.00
George, Shante	11/24/14	[REDACTED]	1.2	795.00	954.00
Duncan, Oneika	11/25/14	[REDACTED]	2.7	250.00	675.00
Duncan, Oneika	11/25/14	[REDACTED]	1.6	250.00	400.00
Duncan, Oneika	12/01/14	[REDACTED]	2.6	250.00	650.00
George, Shante	12/05/14	[REDACTED]	3.6	795.00	2,862.00
George, Shante	02/03/15	[REDACTED]	2.3	795.00	1,828.50
Total Financial and Company Analysis			23.8		\$ 13,144.00

EXHIBIT D-3

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Investigation and Litigation Support
October 1, 2014 through February 18, 2015

Name	Date	Description	Hours	Rate	Amount
George, Shante	10/13/14	[REDACTED]	1.3	\$ 795.00	\$ 1,033.50
George, Shante	10/13/14	[REDACTED]	0.6	795.00	477.00
George, Shante	10/23/14	[REDACTED]	0.8	795.00	636.00
George, Shante	10/23/14	[REDACTED]	1.1	795.00	874.50
Duncan, Oneika	11/05/14	[REDACTED]	2.8	250.00	700.00
Duncan, Oneika	11/05/14	[REDACTED]	1.8	250.00	450.00
George, Shante	11/05/14	[REDACTED]	1.7	795.00	1,351.50
George, Shante	11/05/14	[REDACTED]	1.4	795.00	1,113.00
Feltman, James	11/12/14	[REDACTED]	0.5	950.00	475.00
George, Shante	11/12/14	[REDACTED]	0.5	795.00	397.50
Duncan, Oneika	11/19/14	[REDACTED]	3.8	250.00	950.00
Duncan, Oneika	11/19/14	[REDACTED]	1.8	250.00	450.00
Duncan, Oneika	11/19/14	[REDACTED]	1.6	250.00	400.00
George, Shante	11/19/14	[REDACTED]	0.9	795.00	715.50
George, Shante	11/19/14	[REDACTED]	1.3	795.00	1,033.50
George, Shante	11/19/14	[REDACTED]	0.7	795.00	556.50
Duncan, Oneika	11/20/14	[REDACTED]	2.6	250.00	650.00
Duncan, Oneika	11/21/14	[REDACTED]	2.9	250.00	725.00
Duncan, Oneika	11/21/14	[REDACTED]	1.3	250.00	325.00
Duncan, Oneika	11/21/14	[REDACTED]	3.2	250.00	800.00
Feltman, James	11/21/14	[REDACTED]	0.6	950.00	570.00
George, Shante	11/21/14	[REDACTED]	0.6	795.00	477.00
George, Shante	11/21/14	[REDACTED]	0.7	795.00	556.50
Duncan, Oneika	11/24/14	[REDACTED]	0.9	250.00	225.00
Duncan, Oneika	11/24/14	[REDACTED]	2.8	250.00	700.00
Duncan, Oneika	11/24/14	[REDACTED]	1.4	250.00	350.00
George, Shante	11/24/14	[REDACTED]	0.6	795.00	477.00
George, Shante	11/24/14	[REDACTED]	1.8	795.00	1,431.00
George, Shante	11/24/14	[REDACTED]	1.7	795.00	1,351.50
George, Shante	11/26/14	[REDACTED]	0.8	795.00	636.00
George, Shante	11/26/14	[REDACTED]	0.4	795.00	318.00

EXHIBIT D-3

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Investigation and Litigation Support
October 1, 2014 through February 18, 2015

Name	Date	Description	Hours	Rate	Amount
George, Shante	11/26/14	[REDACTED]	0.7	795.00	556.50
Feltman, James	12/03/14	[REDACTED]	1.5	950.00	1,425.00
Feltman, James	12/03/14	[REDACTED]	0.5	950.00	475.00
George, Shante	12/03/14	[REDACTED]	1.8	795.00	1,431.00
Duncan, Oneika	12/08/14	[REDACTED]	0.5	250.00	125.00
George, Shante	12/08/14	[REDACTED]	2.6	795.00	2,067.00
George, Shante	12/09/14	[REDACTED]	1.1	795.00	874.50
George, Shante	12/09/14	[REDACTED]	2.9	795.00	2,305.50
George, Shante	12/18/14	[REDACTED]	2.7	795.00	2,146.50
George, Shante	12/18/14	[REDACTED]	0.9	795.00	715.50
George, Shante	01/06/15	[REDACTED]	2.4	795.00	1,908.00
George, Shante	01/08/15	[REDACTED]	1.6	795.00	1,272.00
Duncan, Oneika	01/16/15	[REDACTED]	3.1	250.00	775.00
George, Shante	01/21/15	[REDACTED]	1.1	795.00	874.50
George, Shante	01/21/15	[REDACTED]	1.6	795.00	1,272.00
George, Shante	01/21/15	[REDACTED]	0.4	795.00	318.00
George, Shante	01/21/15	[REDACTED]	0.7	795.00	556.50
Total Investigation and Litigation Support			71.0		\$ 40,303.00

EXHIBIT D-4

Palm Beach Finance Partners, L.P.
Palm Beach Finance II, L.P.
Meetings with Counsel/Client
October 1, 2014 through February 18, 2015

Name	Date	Description	Hours	Rate	Amount
Feltman, James	10/02/14	[REDACTED]	0.5	\$ 950.00	\$ 475.00
George, Shante	10/02/14	[REDACTED]	0.5	795.00	397.50
Feltman, James	11/26/14	[REDACTED]	0.4	950.00	380.00
George, Shante	11/26/14	[REDACTED]	0.4	795.00	318.00
Feltman, James	12/03/14	[REDACTED]	0.5	950.00	475.00
George, Shante	12/03/14	[REDACTED]	0.5	795.00	397.50
George, Shante	12/08/14	[REDACTED]	1.0	795.00	795.00
Total Meetings with Counsel/Client			3.8		\$ 3,238.00