

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM DIVISION
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IN RE:

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.,

CASE NO. 09-36379-PGH
CASE NO. 09-36396-PGH
(Jointly Administered)

Debtors.

**LIQUIDATING TRUSTEE'S FIRST OMNIBUS OBJECTION
TO CLAIMS (CLAIM NOS. 26-1 AND 48-1 AND SCHEDULED CLAIM OF
KAUFMAN ROSSIN & CO. IN CASE NO. 09-36379-PGH (PBFP))**

IMPORTANT NOTICE TO CREDITORS:

THIS IS AN OBJECTION TO YOUR CLAIM

This objection seeks either to disallow or reduce the amount or change the priority status of the claim filed by you or on your behalf. Please read this objection carefully to identify which claim is objected to and what disposition of your claim is recommended.

If you disagree with the objection or the recommended treatment, you must file a written response WITHIN 30 DAYS from the date of service of this objection, explaining why your claim should be allowed as presently filed, and you must serve a copy to the undersigned attorney OR YOUR CLAIM MAY BE DISPOSED OF IN ACCORDANCE WITH THE RECOMMENDATION IN THIS OBJECTION.

The written response must contain the case name, case number, and must be filed with the Clerk of the United States Bankruptcy Court.

Pursuant to Federal Rule of Bankruptcy Procedure 3007 and Local Rule 3007-1, Barry E. Mukamal, in his capacity as liquidating trustee ("*Liquidating Trustee*") for the Palm Beach Finance Partners Liquidating Trust and Palm Beach Finance II Liquidating Trust (collectively, the "*Liquidating Trusts*"), by and through undersigned counsel, objects to the following claim(s) filed against Palm Beach Finance Partners, L.P. ("*PBFP*):

Estate	POC No.	Name of Claimant	Amount of Claim	Basis for Objection and Recommended Disposition
09-36379 (PBFP)	48-1	HSBC USA, Inc. c/o Phillips Lytle, LLP Attn: Angela Z. Miller, Esq. 3400 HSBC Ctr Buffalo, NY 14203	\$9,000,000.00	The Liquidating Trustee objects to Claim No. 48-1 in Case No. 09-36379-BKC-PGH (PBFP) inasmuch as the claim relates to the claimant's investment in Palm Beach Finance II, L. P. (" PBF II "). As of the Petition Date, claimant was an investor in PBF II, not PBFP. Nevertheless, the claimant filed identical claims in each estate for his loss on his investment in PBF II. Thus, Claim No. 48-1 in Case No. 09-36379-BKC-PGH (PBFP) should be disallowed and stricken from the claims register. The Liquidating Trustee reserves the right to object to this claim and the surviving claim filed against PBF II on any and all grounds.
09-36379 (PBFP)	Sch F	Kaufman Rossin & Co. 2699 S. Bayshore Dr. Miami, FL 33133	\$50,320.00	The Liquidating Trustee objects to this scheduled claim in Case No. 09-36379-BKC-PGH (PBFP) inasmuch as this claim has been released in connection with a prior settlement approved by the Court [<i>see</i> Plan and Confirmation Order, ECF Nos. 246 and 444]. Thus, the scheduled claim of Kaufman Rossin & Co. in Case No. 09-36379-BKC-PGH (PBFP) should be disallowed and stricken. The Liquidating Trustee reserves the right to assert any other or further objections to this claim.
09-36379 (PBFP)	26-1	Christopher J Topolewski, West Capital Management c/o Simon B. Paris Saltz Mongeluzzi et al. 1 Liberty Pl 52 FL 1650 Market St Philadelphia, PA 19103	\$500,000.00	The Liquidating Trustee objects to Claim No. 26-1 in Case No. 09-36379-BKC-PGH (PBFP) inasmuch as the claim fails to comply with Bankruptcy Rule 3001(e) and PBFP does not believe it has any liability to claimant. PBFP's books and records reflect no investment by, or other liability to, claimant. Moreover, there is no

Estate	POC No.	Name of Claimant	Amount of Claim	Basis for Objection and Recommended Disposition
				documentation attached to the proof of claim. Thus, Claim No. 26-1 in Case No. 09-36379-BKC-PGH (PBFP) should be disallowed and stricken from the claims register. The Liquidating Trustee reserves the right to assert any other or further objections to this claim.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 28, 2015, a true copy of the foregoing was served via the Court's Notice of Electronic Filing upon the Registered Users set forth on the attached **Exhibit 1** and via U.S. Mail on the Claimants listed above and:

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EXHIBIT 1

Mailing Information for Case 09-36379-PGH

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

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