



**ORDERED in the Southern District of Florida on September 26, 2012.**

A handwritten signature in black ink that reads "Paul G. Hyman".

**Paul G. Hyman, Chief Judge  
United States Bankruptcy Court**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
[www.flsb.uscourts.gov](http://www.flsb.uscourts.gov)**

IN RE:  
PALM BEACH FINANCE PARTNERS, L.P.,  
A Delaware limited partnership, et al.,<sup>1</sup>

CASE NO.: 09-36379-BKC-PGH  
(Jointly Administered)

CHAPTER 11

Debtor(s) \_\_\_\_\_ /

**ORDER AWARDING POST CONFIRMATION FIFTH INTERIM  
APPLICATION FOR COMPENSATION OF BARRY E. MUKAMAL, CPA,  
AND MARCUM LLP AS ACCOUNTANT FOR LIQUIDATING TRUSTEE**

THIS CAUSE came before the Court on September 25, 2012 at 9:30 A.M., upon the Post Confirmation Fifth Interim Fee Application of Barry E. Mukamal, of Marcum LLP for Compensation as Accountant for Liquidating Trustee [ECF No.1385] (the "Application").

The Court having reviewed the Application, having heard from all parties in interest who had an opportunity to be heard, having taken into consideration 11 U.S.C. §330 and each of the

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<sup>1</sup> The address and last four digits of the taxpayer identification number for each of the Debtors follows in parenthesis: (i) Palm Beach Partners, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410 (TIN

factors that govern the reasonableness of fees as set forth in *In re First Colonial Corp. of American*, 5444 F.2d (1291) (5<sup>th</sup> Cir. 1977) and *Johnson v. Georgia Highway Express*, 488 F.2d (5<sup>th</sup> Cir. 1974), having heard argument of counsel, and based on the record, it is

**ORDERED** that:

1. The Application is approved.
2. Marcum LLP, Accountant for the Liquidating Trustee, is awarded and allowed one hundred percent (100%) of Eighty-Eight Thousand Four Hundred Twenty-One Dollars and Twenty-Five Cents (\$88,421.25), plus one hundred percent (100%) of Seven Hundred Ninety-Eight Dollars and One Cent (\$798.01) for costs, for a total award of Eighty-Nine Thousand Two Hundred Nineteen Dollars and Twenty-Six Cents (\$89,219.26) (“Fees and Costs Award”).
3. The awarded fees shall be paid by the particular Trust as follows: (a) PBF Liquidating Trust: fees of Eighteen Thousand One Hundred Nine Dollars and Thirty Cents (\$18,109.30) and costs of One Hundred Forty-Three Dollars and Sixty-Four Cents (\$143.64) and (b) PBFII Liquidating Trust: fees of Seventy Thousand Three Hundred Eleven Dollars and Ninety-Five Cents (\$70,311.95) and costs of Six Hundred Fifty-Four Dollars and Thirty-Seven Cents (\$654.37).
4. Pursuant to Section 7.1.11 of the Plan<sup>2</sup>, the Court ratifies payments previously made by the Liquidating Trustee to Marcum LLP with respect to the Fee and Cost Award.
5. A complete copy of the Post Confirmation Fifth Interim Application for Compensation for Marcum LLP as Accountant to the Liquidating Trustee can be viewed and downloaded from the following website: <http://www.palmbeachfinanceinfo.com> . Interested parties shall have fourteen (14) days for the date of this Order by which to seek rehearing of this Order.

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9943); and (ii) Palm Beach Finance II, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410 (TIN 0680).

<sup>2</sup> All capitalized terms not defined herein shall have the meaning ascribed to such term as set forth in the Motion.

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**Submitted by:**

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**Accountant Barry E. Mukamal is directed to serve copies of this Order upon all interested parties and file a certificate of service.**