



**ORDERED in the Southern District of Florida on June 7, 2013.**

A handwritten signature in black ink that reads "Paul G. Hyman". The signature is written in a cursive style and is positioned above the printed name of the Chief Judge.

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

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

In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,  
PAL BEACH FINANCE II, L.P.<sup>1</sup>,

Case No.: 09-36379-PGH  
Case No.: 09-36396-PGH  
(Jointly Administered)

Debtors.

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**ORDER AWARDING SEVENTH INTERIM POST CONFIRMATION  
FEES AND EXPENSES TO MARCUM LLP AS ACCOUNTANTS FOR THE  
LIQUIDATING TRUSTEE**

**THIS CAUSE** came before the Court on June 4, 2013 at 10:00 a.m., upon the Seventh Interim Post Confirmation Application for Compensation of Barry E. Mukamal, CPA and Marcum LLP as Accountants for Liquidating Trustee [ECF No. 1819] (the "*Application*").

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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 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).

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. § 331 and each of the factors that govern the reasonableness of fees as set forth in *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977) and *Johnson v. Georgia Highway Express*, 488 F.2d 714 (5th Cir. 1974), having heard the argument of counsel, and based on the record, it is

**ORDERED** that:

1. The Application is **APPROVED**.
2. Marcum, LLP, accountants for the Liquidating Trustee<sup>2</sup>, is awarded and allowed one hundred percent (100%) of One Hundred Five Thousand Eight Hundred Ninety Six Dollars and Fifty Cents (\$105,896.50) for fees, plus one hundred percent (100%) of One Thousand Three Hundred Fifty Eight Dollars and Twelve Cents (\$1,358.12) for costs, for a total award of One Hundred Seven Thousand Two Hundred Fifty Four Dollars and Sixty Two Cents (\$107,254.62) (*“Fee and Cost Award”*).
3. Pursuant to Section 1.76 of the Plan, and as set forth in the Application, the fees and costs awarded herein are subject to the *pro rata* allocation formula.

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

4. Pursuant to Section 7.1.11 of the Plan, the Court ratifies payments previously made by the Liquidating Trustee to Marcum, LLP with respect to the Fee and Cost Award.

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**Submitted By:**

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**Copies Furnished To:**

Solomon B. Genet, Esquire, is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.