



ORDERED in the Southern District of Florida on January 28, 2014.

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**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,
PAL BEACH FINANCE II, L.P.¹,

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

Debtors.

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

THIS CAUSE came before the Court on January 28, 2014, at 9:30 a.m., upon the Amended Ninth Interim Post Confirmation Application for Compensation of Barry E. Mukamal, CPA and Marcum LLP as Accountants for Liquidating Trustee [ECF No. 2092] (the "*Application*").

¹ 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 as follows:

1. The Application is **APPROVED**, as set forth below.
2. Marcum, LLP, accountants for the Liquidating Trustee², is awarded compensation in the amount of **\$81,639.00** (representing 100% of the fees requested) and **\$7,536.07** (representing 100% of expenses requested) (“*Fee and Cost Award*”).
3. The Fee and Cost Award shall be paid by the particular estate as follows: (a) **\$18,857.75** in fees and **\$1,356.49** in costs from Palm Beach Finance Partners, L.P., and (b) **\$62,781.25** in fees and **\$6,179.58** in costs from Palm Beach Finance II, L.P.
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:

Michael S. Budwick, Esquire, is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.

² All capitalized terms not defined herein shall have the meaning ascribed to such term as set forth in the Application.