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., PALM BEACH FINANCE II, L.P.	Case No. 09-36379-EPK Case No. 09-36396-EPK (Jointly Administered)
Debtors. _____/	

SUMMARY OF SIXTEENTH POST CONFIRMATION FEE APPLICATION FOR BARRY E. MUKAMAL, CPA AND KAPILAMUKAMAL, LLP AS ACCOUNTANTS TO CHAPTER 11 LIQUIDATING TRUSTEE

1.	Name of Applicant:	KapilaMukamal, LLP
2.	Role of Applicant:	Liquidating Trustee's Accountants
3.	Name of Certifying Professional:	Barry E. Mukamal
4.	Date case filed:	November 30, 2009
5.	Date of order approving employment:	July 21, 2014[ECF No. 2362] *nunc pro tunc* to May 1, 2014
IF INTERIM APPLICATION (POST CONFIRMATION), COMPLETE 6, 7 AND 8 BELOW:		
6.	Period for this Application:	March 1, 2019 to June 30, 2019
7.	Amount of Compensation Sought:	$15,035.00
8.	Amount of Expense Reimbursement Sought:	$180.66
IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:		
9.	Total Amount of Compensation Sought during case:	N/A
10.	Total Amount of Expense Reimbursement Sought during case:	N/A
11.	Amount of Original Retainer(s) Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received:	$0.00
12.	Current Balance of Retainer(s) remaining:	$0.00
13.	Last monthly operating report filed (Month/Year and ECF No.):	PBF 7/19/2019 [ECF No. 3636]; PBF II 7/19/2019 [ECF No. 128 in 09-36396]
14.	If case is Chapter 11, current funds in the Chapter 11 estate:	PBF $8,316,958.11 a/o 06/30/19 PBFII $36,707,570.77 a/o 06/30/19
15.	If case is Chapter 7, current funds held by Chapter 7 trustee:	N/A

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Fee Application

KapilaMukamal, LLP (***"KM"***), having been approved by this Court as accountants and advisors for the Chapter 11 Liquidating Trustee, Barry E. Mukamal ("***Trustee***"), applies for allowance of final compensation for professional services rendered and reimbursement of the necessary expenses paid or incurred by KM in this Chapter 11 proceeding between March 1, 2019 through June 30, 2019. This application is filed pursuant to 11 U.S.C. §§ 330 and 331 and Bankruptcy Rule 2016, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B)(1). The exhibits attached to this application, pursuant to the Guidelines, are:

Exhibits "1" - Fee Application Summary Chart;

Exhibit "2A" and "2B" - Summary of Professional and Paraprofessional Time;

Exhibit "3" – Summary of Requested Reimbursements of Expenses; and

Exhibit "4" – The applicant's complete time records, in chronological order, by activity code category, for the time period covered by this application. The requested fees are itemized to the tenth of an hour.

Background

1. On November 30, 2009, Palm Beach Finance Partners, L.P. (together with Palm Beach Finance II, L.P., the ***"Debtors"***) 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].

2. 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].

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

4. On February 17, 2010, the Trustee filed his Application to Employ Forensic Accountants and Advisors *Nunc Pro Tunc* to February 8, 2010 [ECF No. 124] seeking to employ Barry E. Mukamal, CPA and Marcum, LLP, which was approved by the Court on February 18, 2010 [ECF No. 125].

5. On May 1, 2014, Mr. Mukamal retired from the accounting firm of Marcum, LLP, and formed KapilaMukamal, LLP, an accounting and litigation support firm with Soneet Kapila, a fellow member of the Chapter 7 Panel of Trustees in the Southern District of Florida.

6. On July 21, 2014, this Court entered an Order [ECF No. 2362] granting the Liquidating Trustee's Application to Employ Barry E. Mukamal, CPA and KapilaMukamal, LLP, as accountants and advisors to the Liquidating Trustee.

7. 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] (**"*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] (**"*Confirmation Order*"**) was entered on the Court's docket on October 21, 2010.

8. Article 7 of the Plan provides in pertinent part:

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> 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.

9. This application is submitted for the allowance and payment to KM in the amount of $15,035.00 for fees and $180.66 for costs incurred between March 1, 2019 and June 30, 2019, for a total request of $15,215.66.

10. All of the services rendered by KM were performed for and on behalf of the Liquidating Trustee.

Summary of Services Rendered

11. KM rendered services as accountants and advisors on behalf of the Liquidating Trustee for the period of time from March 1, 2019 through June 30, 2019. KM is requesting $15,035.00 in professional fees for services rendered. KM logged a total of 43.6 hours at hourly rates ranging from $220 - $550 during the time period for which fees were required in this fee application.

12. Many of the fee categories are interrelated. However, KM has attempted to categorize certain of its services and submits amounts greater than $2,500 as follows:

a) Case Administration (Bankruptcy). KM devoted 10.9 hours totaling $3,388.00 towards, among other things, the preparation and processing of the second interim distribution checks.

b) Claims Administration/Objection. KM devoted 8.7 hours totaling $3,246.00 addressing claims related issues.

c) Monthly Operating Report. KM devoted 13.6 hours totaling $4,392.00 towards the preparation of quarterly post confirmation operating reports.

13. KM believes that the requested fees of $15,035.00 for 43.6 hours worked, is reasonable considering the nature, extent, and the value of such services, taking into account all relevant factors, including:

The time spent on such services.

14. The transcribed time records and details of services rendered by KM are attached as Exhibit 4. To preserve work product and maintain confidentiality, the records are largely redacted. Unredacted records have been shared with the Office of the U.S. Trustee and if the Court so requests, may be filed under seal. KM has devoted 43.6 hours in time in providing

services to the Liquidating Trustee between March 1, 2019 through June 30, 2019.

15. All professionals of KM record the time expended in the rendition of professional services for the Liquidating Trustee by recording a detailed description of such professional services rendered.

16. All professionals involved in the rendering of services in this proceeding avoided any unnecessary duplication of work and time expended.

The rates charged for such services.

17. KM logged a total of 43.6 hours at hourly rates ranging from $220 - $550 during the time period for which fees were required in this fee application. The hourly rate charged is KM's customary fee for services of the type rendered herein.

18. The applicant represents that the fees applied for are in conformity with the fees allowed in similar proceedings for similar services rendered and results obtained. KM respectfully requests that the Court take notice of the awards which have been made in similar proceedings.

Whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of the case.

19. KM was retained by the Liquidating Trustee as accountants and advisors to assist in tax compliance filings and other financial matters, including litigation support as well as advising and providing similar analyses regarding related issues that the Liquidating Trustee may request. The services provided by KM were necessary to the administration of, and beneficial to the estate at the time at which the services were rendered as well as towards the completion of the case.

Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.

20. KM submits that the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue and tasks addressed.

With respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field.

21. Barry E. Mukamal and Soneet R. Kapila are well-respected public accountants having substantial experience in the types of services required under this engagement. Additionally, KM specializes in insolvency/creditors' rights and litigation consulting practices.

22. The Liquidating Trustee understands that the Court is familiar with Mr. Mukamal and Mr. Kapila and their respective credentials.

23. KM submits that the professionals assigned to these cases have the requisite experience, seniority and skills necessary to effectively and efficiently meet the requirements of the tasks required. KM believes it has demonstrated the requisite, substantial expertise to skillfully provide its services.

Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11.

24. The amount requested by KM is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which KM is requesting comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The fee requested by KM in the amount of $15,035.00 for 43.6 hours of services is entirely appropriate.

25. KM considers the reasonable value of services rendered to this estate to be not less than $15,035.00 for services rendered for the Fee Period.

Allocation Between Debtors' Estates

26. The Liquidating Trustee requests that 18% of the fee awarded be allocated to Palm Beach Finance Partners, L.P. (***"PBF"***) and 82% of the fee awarded be allocated to Palm Beach Finance II, L.P. (***"PBF II"***) as designated in Exhibit 4. Based on the circumstances and since certain of the services provided by KM were performed on behalf of and benefitted both estates, the Liquidating Trustee allocated certain fees and expenses between the two estates and respectfully requests the Court approve the allocation of fees requested in this Application as follows:

Estate	**Fees**	**Costs**
Palm Beach Finance Partners, L.P.	$ 7,468.60	$ 59.37
Palm Beach Finance II. L.P.	$ 7,566.40	$ 121.29
TOTAL FEES AND COSTS:	$ 15,035.00	$ 180.66

Request for Final Approval

27. Pursuant to Article 7.1.11 of the Plan: "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."

WHEREFORE, KM respectfully requests that it be allowed the full compensation and reimbursement of expenses sought under this application as a final award. KM requests this Court (i) to award a total of $15,035.00 for fees and $180.66 for costs incurred between March 1, 2019 and June 30, 2019, for a total award of $15,215.66; (ii) to approve the allocation of fees and

expenses between the estates; and (iii) for such other and further relief this Court deems just and proper.

CERTIFICATION

1. I have been designated by KM ("***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" ("***Guidelines***").

2. I have read the Applicant's application for compensation and reimbursement of expenses ("***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 at 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 on Exhibit 3, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or 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 maximum 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 the third party.

6. The following are the variances with the provisions of the Guidelines, the date of each court order approving the variance, and the justification for the variance: none.

I HEREBY CERTIFY that the foregoing is true and correct.

KapilaMukamal, LLP
1 SE 3rd Ave, Ste 2150
Miami, FL 33131
T: 786-517-5771
F: 786-517-5772

By: *s/ Barry E. Mukamal* (efiled with consent)
Barry E. Mukamal, CPA

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.

Dated: August 28, 2019.

s/ Michael S. Budwick
Michael S. Budwick, Esquire
Florida Bar No. 938777
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Attorneys for the Liquidating Trustee

Exhibit 1: FEE APPLICATION SUMMARY CHART												
REQUEST					APPROVAL				PAID		HOLDBACK	
Date Filed	ECF #	Period Covered	Fees Requested	Expenses Requested	Date Order Entered	ECF #	Fees Approved	Expenses Approved	Fees Paid	Expenses Paid	Fees Holdback	Expenses Holdback
8/26/2014	2401	5/1/14 - 6/30/14	$ 15,583.00	$ 620.73	9/24/2014	2449	$ 15,583.00	$ 620.73	$ 15,583.00	$ 620.73	$ -	$ -
12/19/2014	2510	7/1/14 - 10/31/14	$ 183,846.10	$ 1,609.43	1/16/2015	2541	$ 183,846.10	$ 1,609.43	$ 183,846.10	$ 1,609.43	$ -	$ -
4/23/2015	2587	11/1/14 - 2/28/15	$ 120,785.60	$ 2,325.22	5/28/2015	2615	$ 120,785.60	$ 2,325.22	$ 120,785.60	$ 2,325.22	$ -	$ -
8/27/2015	2696	3/1/15 - 6/30/15	$ 88,035.80	$ 2,792.25	10/16/2015	2730	$ 88,035.80	$ 2,792.25	$ 88,035.80	$ 2,792.25	$ -	$ -
12/28/2015	2792	7/1/15 - 10/31/15	$ 173,183.20	$ 1,179.62	1/21/2016	2819	$ 173,183.20	$ 1,179.62	$ 173,183.20	$ 1,179.62	$ -	$ -
4/28/2016	2883	11/1/15 - 2/29/16	$ 88,341.80	$ 1,875.22	6/8/2016	2937	$ 88,341.80	$ 1,875.22	$ 88,341.80	$ 1,875.22	$ -	$ -
8/29/2016	2998	3/1/16 - 6/30/16	$ 182,361.40	$ 2,245.98	9/21/2016	3029	$ 182,361.40	$ 2,245.98	$ 182,361.40	$ 2,245.98	$ -	$ -
12/27/2016	3113	7/1/16 - 10/31/16	$ 141,927.60	$ 2,932.74	2/1/2017	3154	$ 141,927.60	$ 2,932.74	$ 141,927.60	$ 2,932.74	$ -	$ -
4/28/2017	3219	11/1/16 - 2/28/17	$ 131,182.80	$ 1,217.92	5/24/2017	3249	$ 131,182.80	$ 1,217.92	$ 131,182.80	$ 1,217.92	$ -	$ -
8/28/2017	3333	3/1/17 - 6/30/17	$ 65,978.40	$ 678.52	10/10/2017	3367	$ 65,978.40	$ 678.52	$ 65,978.40	$ 678.52	$ -	$ -
12/22/2017	3404	7/1/17 - 10/31/17	$ 200,355.40	$ 316.87	2/6/2018	3431	$ 200,355.40	$ 316.87	$ 200,355.40	$ 316.87	$ -	$ -
4/25/2018	3459	11/1/17 - 2/28/18	$ 83,272.80	$ 421.91	5/25/2018	3492	$ 83,272.80	$ 421.91	$ 83,272.80	$ 421.91	$ -	$ -
9/5/2018	3513	3/1/18 - 6/30/18	$ 53,883.00	$ 222.63	10/16/2018	3542	$ 53,883.00	$ 222.63	$ 53,883.00	$ 222.63	$ -	$ -
1/9/2019	3556	7/1/18 - 10/31/18	$ 42,794.40	$ 316.27	2/8/2019	2579	$ 42,794.40	$ 316.27	$ 42,794.40	$ 316.27	$ -	$ -
5/6/2019	3612	11/1/18 - 2/28/19	$ 42,732.00	$ 129.07	6/5/2019	3625	$ 42,732.00	$ 129.07	$ 42,732.00	$ 129.07	$ -	$ -
TOTALS:			$ 1,614,263.30	$ 18,884.38			$ 1,614,263.30	$ 18,884.38	$ 1,614,263.30	$ 18,884.38	$ -	$ -

Invoicing Date:	Billing Period:	Fees and expenses requested:	Amount paid absent objection:
7/28/2014	May 1, 2014 through June 30, 2014	$ 16,203.73	$ 16,203.73
7/31/2014	July 1, 2014 through July 31, 2014	$ 40,617.61	$ 40,617.61
8/31/2014	August 1, 2014 through August 31, 2014	$ 32,725.27	$ 32,725.27
9/30/2014	September 1, 2014 through September 30, 2014	$ 59,923.62	$ 59,923.62
10/31/2014	October 1, 2014 through October 31, 2014	$ 52,189.03	$ 52,189.03
11/30/2014	November 1, 2014 through November 30, 2014	$ 33,466.52	$ 33,466.52
12/31/2014	December 1, 2014 through December 31, 2014	$ 10,872.95	$ 10,872.95
1/31/2015	January 1, 2015 through January 31, 2015	$ 26,842.20	$ 26,842.20
2/28/2015	February 1, 2015 through February 28, 2015	$ 51,929.15	$ 51,929.15
3/31/2015	March 1, 2015 through March 31, 2015	$ 19,252.61	$ 19,252.61
4/30/2015	April 1, 2015 through April 30, 2015	$ 28,090.96	$ 28,090.96
5/31/2015	May 1, 2015 through May 31, 2015	$ 31,021.03	$ 31,021.03
6/30/2015	June 1, 2015 through June 30, 2015	$ 12,463.45	$ 12,463.45
7/31/2015	July 1, 2015 through July 31, 2015	$ 20,874.02	$ 20,874.02
8/31/2015	August 1, 2015 through August 31, 2015	$ 40,483.44	$ 40,483.44
9/30/2015	September 1, 2015 through September 30, 2015	$ 46,394.93	$ 46,394.93
10/31/2015	October 1, 2015 through October 31, 2015	$ 66,610.43	$ 66,610.43
11/30/2015	November 1, 2015 through November 30, 2015	$ 23,542.53	$ 23,542.53
12/31/2015	December 1, 2015 through December 31, 2015	$ 20,622.70	$ 20,622.70
1/31/2016	January 1, 2016 through January 31, 2016	$ 36,488.38	$ 36,488.38
2/29/2016	February 1, 2016 through February 29, 2016	$ 9,563.41	$ 9,563.41
3/31/2016	March 1, 2016 through March 31, 2016	$ 37,386.89	$ 37,386.89
4/30/2016	April 1, 2016 through April 30, 2016	$ 63,492.56	$ 63,492.56
5/31/2016	May 1, 2016 through May 31, 2016	$ 62,204.18	$ 62,204.18
6/30/2016	June 1, 2016 through June 30, 2016	$ 21,523.75	$ 21,523.75
7/31/2016	July 1, 2016 through July 31, 2016	$ 49,595.01	$ 49,595.01
8/31/2016	August 1, 2016 through August 31, 2016	$ 45,227.14	$ 45,227.14
9/30/2016	September 1, 2016 through September 30, 2016	$ 21,534.13	$ 21,534.13
10/31/2016	October 1, 2016 through October 31, 2016	$ 28,504.06	$ 28,504.06
11/30/2016	November 1, 2016 through November 30, 2016	$ 40,741.12	$ 40,741.12
12/31/2016	December 1, 2016 through December 31, 2016	$ 11,310.57	$ 11,310.57
1/31/2017	January 1, 2017 through January 31, 2017	$ 46,478.34	$ 46,478.34
2/28/2017	February 1, 2017 through February 28, 2017	$ 33,870.69	$ 33,870.69
3/31/2017	March 1, 2017 through March 31, 2017	$ 22,320.84	$ 22,320.84
4/30/2017	April 1, 2017 through April 30, 2017	$ 16,656.82	$ 16,656.82
5/31/2017	May 1, 2017 through May 31, 2017	$ 5,966.06	$ 5,966.06
6/30/2017	June 1, 2017 through June 30, 2017	$ 21,713.20	$ 21,713.20
7/31/2017	July 1, 2017 through July 31, 2017	$ 45,537.16	$ 45,537.16
8/31/2017	August 1, 2017 through August 31, 2017	$ 64,931.10	$ 64,931.10
9/30/2017	September 1, 2017 through September 30, 2017	$ 45,924.97	$ 45,924.97
10/31/2017	October 1, 2017 through October 31, 2017	$ 44,279.04	$ 44,279.04
11/30/2017	November 1, 2017 through November 30, 2017	$ 30,598.32	$ 30,598.32
12/31/2017	December 1, 2017 through December 31, 2017	$ 9,542.72	$ 9,542.72
1/31/2018	January 1, 2018 through January 31, 2018	$ 36,927.48	$ 36,927.48
2/28/2018	February 1, 2018 through February 28, 2018	$ 6,626.19	$ 6,626.19
3/31/2018	March 1, 2018 through March 31, 2018	$ 8,165.99	$ 8,165.99
4/30/2018	April 1, 2018 through April 30, 2018	$ 21,472.75	$ 21,472.75
5/31/2018	May 1, 2018 through May 31, 2018	$ 3,824.42	$ 3,824.42
6/30/2018	June 1, 2018 through June 30, 2018	$ 20,642.47	$ 20,642.47
7/31/2018	July 1, 2018 through July 31, 2018	$ 13,957.77	$ 13,957.77
8/31/2018	August 1, 2018 through August 31, 2018	$ 11,825.95	$ 11,825.95
9/30/2018	September 1, 2018 through September 30, 2018	$ 11,714.57	$ 11,714.57

Invoicing Date:	Billing Period:	Fees and expenses requested:	Amount paid absent objection:
10/31/2018	October 1, 2018 through October 31, 2018	$ 5,612.38	$ 5,612.38
11/30/2018	November 1, 2018 through November 30, 2018	$ 4,372.24	$ 4,372.24
12/31/2018	December 1, 2018 through December 31, 2018	$ 7,125.17	$ 7,125.17
1/31/2019	January 1, 2019 through January 31, 2019	$ 29,431.80	$ 29,431.80
2/28/2019	February 1, 2019 through February 28, 2019	$ 1,931.86	$ 1,931.86
3/31/2019	March 1, 2019 through March 31, 2019	$ 3,195.73	$ 3,195.73
4/30/2019	April 1, 2019 through April 30, 2019	$ 11,707.09	$ 11,707.09
6/30/2019	June 1, 2019 through June 30, 2019	$ 312.84	$ 312.84

Summary of Professional and Paraprofessional Time Total
per Individual for this Period Only
(EXHIBIT "2-A")

[If this is a final application, and does not cumulate fee details from prior interim applications, then a separate Exhibit 2-A showing cumulative time summary from all applications is attached as well]

Name	Partner, Associate or Paraprofessional	Year Licensed	Total Hours	Hourly Rate*	Fee
Barry E. Mukamal	Partner		3.0	$550.00	$1,650.00
Sharmila Khanorkar	Partner		7.2	$460.00	$3,312.00
Mark C. Parisi	Consultant		6.5	$340.00	$2,210.00
Kathy A. Foster	Tax Consultant		4.5	$330.00	$1,485.00
Melissa S. Katz	Consultant		14.5	$320.00	$4,640.00
Gene Sulsky	Consultant		7.9	$220.00	$1,738.00

*Indicate any changes in hourly rate and the date of such change:

Summary of Professional and Paraprofessional Time by
Activity Code Category for this Time Period Only
(EXHIBIT "2-B")

CATEGORY: Business Analysis (Bankruptcy)				
Title	**Name**	**Rate**	**Hours**	**Fees**
Partner	Sharmila Khanorkar	$460.00	4.80	$ 2,208.00
Consultant	Mark C. Parisi	$340.00	0.20	$ 68.00
	CATEGORY SUBTOTAL:		**5.00**	**$ 2,276.00**

CATEGORY: Case Admin (Bankruptcy)				
Title	**Name**	**Rate**	**Hours**	**Fees**
Partner	Barry E. Mukamal	$550.00	3.00	$ 1,650.00
Consultant	Gene Sulsky	$220.00	7.90	$ 1,738.00
	CATEGORY SUBTOTAL:		**10.90**	**$ 3,388.00**

CATEGORY: Claims Admin/Objection				
Title	**Name**	**Rate**	**Hours**	**Fees**
Partner	Sharmila Khanorkar	$460.00	2.40	$ 1,104.00
Consultant	Mark C. Parisi	$340.00	6.30	$ 2,142.00
	CATEGORY SUBTOTAL:		**8.70**	**$ 3,246.00**

CATEGORY: Litigation Support				
Title	**Name**	**Rate**	**Hours**	**Fees**
Consultant	Melissa S. Katz	$320.00	4.90	$ 1,568.00
	CATEGORY SUBTOTAL:		**4.90**	**$ 1,568.00**

CATEGORY: Monthly Operating Report				
Title	**Name**	**Rate**	**Hours**	**Fees**
Tax Consultant	Kathy A. Foster	$330.00	4.00	$ 1,320.00
Consultant	Melissa S. Katz	$320.00	9.60	$ 3,072.00
	CATEGORY SUBTOTAL:		**13.60**	**$ 4,392.00**

CATEGORY: Tax Services - Prepare Forms				
Title	**Name**	**Rate**	**Hours**	**Fees**
Tax Consultant	Kathy A. Foster	$330.00	0.50	$ 165.00
	CATEGORY SUBTOTAL:		**0.50**	**$ 165.00**

Summary of Requested Reimbursement Of Expenses
for this Time Period Only
"EXHIBIT 3"

[If this is a final application which does not cumulate prior interim applications, a separate summary showing cumulative expenses for all applications is attached as well]

1. Filing Fees	$0.00
2. Process Service Fees	$0.00
3. Witness Fees	$0.00
4. Court Reporter Fees and Transcripts	$0.00
5. Lien and Title Searches:	$0.00
6. Photocopies:	$26.85
(a) In-house copies (179 at $0.15/page)	$0.00
(b) Outside copies ($)	$0.00
7. Postage	$56.65
8. Overnight Delivery Charges	$71.08
9. Outside Courier/Messenger Services	$0.00
10. Long Distance Telephone Charges	$0.00
11. Long Distance Fax Transmissions (@ $1/page)	$0.00
12. Computerized Research	$0.60
13. Out-of-Southern-District-of-Florida Travel:	
(a) Transportation	$0.00
(b) Lodging	$0.00
(c) Meals	$0.00
14. Other: Sharefile fees: $10.77 1 & 1 IONOS: $14.71	$25.48
TOTAL:	**$180.66**

Palm Beach Finance Partners, L.P. et al
Case No. 09-36379-BKC-EPK
United States Bankruptcy Court
Southern District of Florida
West Palm Beach Division

KAPILAMUKAMAL BILLINGS - MARCH 2019

Source: Detailed invoices- see attached

	PBF Trust Inv #5456	PBF II Trust Inv #5457	PBF - Allocated Time - Inv #5458			TOTALS
			Allocated - PBF Trust - 18%	Allocated - PBF II Trust - 82%	Total PBFI / PBFII ALLOCATION	
Litigation Support	-	-	-	$ -		$ -
Preference/Fraudulent Transfer	-	-	-	-		-
Financing (Bankruptcy)	-	-	-	-		-
Monthly Operating Report	-	-	-	-		-
Reconstruction Accounting	-	-	-	-		-
Case Administration		704.00	-	-		704.00
Asset Analysis/Liquidation	-	-	-	-		-
Receiverships	-	-	-	-		-
Creditors Meetings	-	-	-	-		-
Claims Administration	552.00	1,674.00	12.24	55.76	68.00	2,294.00
Business Operations	-	-	-	-		-
Business Analysis (Bankruptcy)	-	-	12.24	55.76	68.00	68.00
Tax Services	66.00	33.00	-	-		99.00
Time Analysis	-	-	-	-		-
	$ 618.00	$ 2,411.00	24.48	111.52	136.00	3,165.00
Expenses	0.30	20.65	1.76	8.02	9.78	30.73
TOTALS	$ 618.30	$ 2,431.65	26.24	119.54	$ 145.78	$ 3,195.73
	A	B	C	D	C+D	A+B+E

TOTAL - PBF TRUST (A + C)	644.54
TOTAL - PBF II TRUST (B + D)	2,551.19
	$ 3,195.73

EXHIBIT 4

Kapila/Mukamal
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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

PBF LIQUIDATING TRUST - CPA
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5456
03/31/2019
Client ID: 112130

For Professional Services Rendered Through March 31, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
CLAIMS ADMIN / OBJECTION				
03/18/2019	SVK	ADDRESS CLAIMANT ADDRESS & PAYMENT ISSUES	1.20	552.00
				552.00
TAX SERVICES - PREPARE FORMS				
03/07/2019	KAF	PREPARE 2018 EXTENSION(S)	0.10	33.00
03/07/2019	KAF	CORRESPONDENCE WITH GRANTOR RE: 2018 TAX RETURN PREPARATION	0.10	33.00
				66.00
				618.00
EXPENSES				
03/15/2019	EXP	PRINTED COPIES - MARCH (03/01/19 - 03/15/19)		0.30
				0.30
				0.30
		Total amount of this invoice		$618.30

Invoice payable upon receipt. Thank you for this opportunity to be of service.

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PBF II LIQUIDATING TRUST - CPA
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1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5457
03/31/2019
Client ID: 112131

For Professional Services Rendered Through March 31, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
CASE ADMIN (BANKRUPTCY)				
03/25/2019	GS	PREPARE, PROCESS AND MAIL OUT THE SECOND INTERIM DISTRIBUTION CHECKS.	3.20	704.00
				704.00
CLAIMS ADMIN / OBJECTION				
03/01/2019	MCP	LOCATE AND REVIEW PBOL W2'S.	0.20	68.00
03/11/2019	MCP	PREPARE SECOND INTERIM DISTRIBUTION.	1.80	612.00
03/18/2019	MCP	ATTEND TO DISTRIBUTION	0.50	170.00
03/18/2019	SVK	ADDRESS CLAIMAINT ADDRESS, PAYMENT ISSUES	1.20	552.00
03/22/2019	MCP	CONTINUE TO FINALIZE PBFII SECOND INTERIM DISTRIBUTION.	0.80	272.00
				1,674.00
TAX SERVICES - PREPARE FORMS				
03/07/2019	KAF	PREPARE 2018 EXTENSION(S)	0.10	33.00
				33.00
				2,411.00
EXPENSES				
03/15/2019	EXP	PRINTED COPIES - MARCH (03/01/19 - 03/15/19)		0.15
03/25/2019	EXP	POSTAGE		20.50
				20.65

	20.65
Total amount of this invoice	$2,431.65

Invoice payable upon receipt. Thank you for this opportunity to be of service.

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PBF/PBFII ALLOCATION
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5458
03/31/2019
Client ID: 112132

For Professional Services Rendered Through March 31, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
BUSINESS ANALYSIS (BANKRUPTCY)				
03/07/2019	MCP	REVIEW OF PRIOR GUARANTOR STATEMENTS TO ESTIMATE WHEN NEW STATEMENTS WILL BE AVAILABLE RE: EMAILS FROM INVESTORS.	0.20	68.00
				68.00
CLAIMS ADMIN / OBJECTION				
03/01/2019	MCP	ATTEND TO RALSTON CLAIM ISSUES.	0.20	68.00
				68.00
				136.00
EXPENSES				
03/15/2019	EXP	PRINTED COPIES - MARCH (03/01/19 - 03/15/19)		0.45
03/25/2019	EXP	POSTAGE		0.50
03/31/2019	EXP	SHAREFILE - MARCH 2019		2.83
03/31/2019	EXP	PRINTED COPIES - MARCH (03/16/19 - 03/31/19)		6.00
				9.78
				9.78
		Total amount of this invoice		$145.78

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Palm Beach Finance Partners, L.P. et al
Case No. 09-36379-BKC-EPK
United States Bankruptcy Court
Southern District of Florida
West Palm Beach Division

KAPILAMUKAMAL BILLINGS - APRIL 2019

Source: Detailed invoices- see attached

	PBF Trust Inv #5600	PBF II Trust Inv #5601	PBF - Allocated Time - Inv #5602			TOTALS
			Allocated - PBF Trust - 18%	Allocated - PBF II Trust - 82%	Total PBFI / PBFII ALLOCATION	
Litigation Support	-	-	282.24	$ 1,285.76	1,568.00	$ 1,568.00
Preference/Fraudulent Transfer	-	-	-	-		-
Financing (Bankruptcy)	-	-	-	-		-
Monthly Operating Report	2,471.00	1,121.00	144.00	656.00	800.00	4,392.00
Reconstruction Accounting	-	-	-	-		-
Case Administration	2,574.00		19.80	90.20	110.00	2,684.00
Asset Analysis/Liquidation	-	-	-	-		-
Receiverships	-	-	-	-		-
Creditors Meetings	-	-	-	-		-
Claims Administration	306.00		73.44	334.56	408.00	714.00
Business Operations	-	-	-	-		-
Business Analysis (Bankruptcy)	782.00	828.00	107.64	490.36	598.00	2,208.00
Tax Services	66.00		-	-		66.00
Time Analysis	-	-	-	-		-
	$ 6,199.00	$ 1,949.00	627.12	2,856.88	3,484.00	11,632.00
Expenses	38.30	5.85	5.57	25.37	30.94	75.09
TOTALS	$ 6,237.30	$ 1,954.85	632.69	2,882.25	$ 3,514.94	$ 11,707.09
	A	B	C	D	C+D	A+B+E

TOTAL - PBF TRUST (A + C)	6,869.99
TOTAL - PBF II TRUST (B + D)	4,837.10
	$ 11,707.09

Kapila/Mukamal

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PBF LIQUIDATING TRUST - CPA
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5600
04/30/2019
Client ID: 112130

For Professional Services Rendered Through April 30, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
BUSINESS ANALYSIS (BANKRUPTCY)				
04/18/2019	SVK	REVIEW QTRLY TRUSTEE REPORTS, SUMMARY OF RECOVERIES & FEES	1.70	782.00
				782.00
CASE ADMIN (BANKRUPTCY)				
04/04/2019	GS	FINAL ANALYSIS THE COURT APPROVED SECOND DISTRIBUTION SCHEDULE. PREPARE, PROCESS AND SEND OUT THE SECOND INTERIM DISTRIBUTION CHECKS.	4.20	924.00
04/08/2019	BEM	EVALUATION OF [redacted] FUNDS; CONFERENCE WITH COUNSEL FOR TRUST AND [redacted] REPRESENTATIVES.	1.60	880.00
04/09/2019	BEM	RESEARCH LIQUIDATING TRUST PROVISION AND PROPER TREATMENT OF [redacted]	1.40	770.00
				2,574.00
CLAIMS ADMIN / OBJECTION				
04/03/2019	MCP	PREPARE DRAFT DISTRIBUTION SCHEDULE FOR GENE.	0.90	306.00
				306.00
MONTHLY OPERATING REPORT				
04/15/2019	MSK	PREPARE QUARTERLY REPORT THROUGH MARCH 31, 2019.	0.20	64.00
04/18/2019	MSK	WORK ON QUARTERLY REPORT THROUGH MARCH 31, 2019.	3.50	1,120.00
04/19/2019	KAF	REVIEW 1ST Q 2019 DIP REPORT AND STATEMENT OF RECEIVERIES AND FEES; EMAIL TO M. KATZ WITH REVIEW NOTES	2.20	726.00

04/19/2019	KAF	REVIEW 1ST Q 2019 DIP REPORT AND STATEMENT OF RECEIVERIES AND FEES; EMAIL TO M. KATZ WITH REVIEW NOTES	1.50	495.00
04/22/2019	KAF	REVIEW REVISIONS TO 2ND Q DIP	0.20	66.00
				2,471.00
TAX SERVICES - PREPARE FORMS				
04/02/2019	KAF	RESEARCH AND CORRESPONDENCE WITH S. BAKAYSA RE: 2018 K-1	0.20	66.00
				66.00
				6,199.00
EXPENSES				
04/08/2019	EXP	POSTAGE		1.15
04/08/2019	EXP	POSTAGE		29.50
04/30/2019	EXP	PRINTED COPIES - APRIL (04/16/19-04/30/19)		7.65
				38.30
				38.30
		Total amount of this invoice		$6,237.30

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

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EIN #46-5394135

PBF II LIQUIDATING TRUST - CPA
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5601
04/30/2019
Client ID: 112131

For Professional Services Rendered Through April 30, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
BUSINESS ANALYSIS (BANKRUPTCY)				
04/18/2019	SVK	REVIEW QTRLY TRUSTEE REPORTS, AND SUMMARY OF RECOVERIES & FEES	1.80	828.00
				828.00
MONTHLY OPERATING REPORT				
04/15/2019	MSK	PREPARE QUARTERLY REPORT THROUGH MARCH 31, 2019.	1.80	576.00
04/18/2019	MSK	WORK ON QUARTERLY REPORT THROUGH MARCH 31, 2019.	1.60	512.00
04/22/2019	KAF	REVIEW REVISIONS TO 2ND Q DIP	0.10	33.00
				1,121.00
				1,949.00
EXPENSES				
04/30/2019	EXP	PRINTED COPIES - APRIL (04/16/19-04/30/19)		5.85
				5.85
				5.85
		Total amount of this invoice		$1,954.85

Invoice payable upon receipt. Thank you for this opportunity to be of service.

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PBF/PBFII ALLOCATION
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5602
04/30/2019
Client ID: 112132

For Professional Services Rendered Through April 30, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
BUSINESS ANALYSIS (BANKRUPTCY)				
04/22/2019	SVK	REVIEW FEE APPLICATION PRIOR TO COURT FILING	1.30	598.00
				598.00
CASE ADMIN (BANKRUPTCY)				
04/26/2019	GS	REVIEW INVOICES WITH THE EXPIRED NEGATIVE NOTICE DEADLINE, SEPARATE FEES AND EXPENSES AND SPLIT EACH INVOICE BY 18/82% IN PREPARATION FOR PAYMENT BY THE TRUSTEE.	0.50	110.00
				110.00
CLAIMS ADMIN / OBJECTION				
04/08/2019	MCP	PREPARE CLAIMS SUMMARY FOR COUNSEL. RESEARCH KAUFMAN DISTRIBUTION.	0.90	306.00
04/19/2019	MCP	ATTEND TO QUESTIONS REGARDING INTERIM REPORT AND STONEHILL DILUTION.	0.30	102.00
				408.00
LITIGATION SUPPORT				
04/19/2019	MSK	PHONE CALL WITH MARK PARISI TO DISCUSS CLASSIFICATION OF [redacted] WITHIN SUMMARY OF RECOVERIES AND FEES.	4.60	1,472.00
04/22/2019	MSK	PHONE CALL WITH SHARMILA KHANORKAR TO DISCUSS PRESENTATION OF SUMMARY OF RECOVERIES AND FEES AND CLASSIFICATION OF FUNDS RECEIVED FROM [redacted] PURSUANT TO SETTLEMENT AGREEMENT.	0.10	32.00
04/22/2019	MSK	UPDATE SUMMARY OF RECOVERIES AND FEES.	0.20	64.00

				1,568.00
MONTHLY OPERATING REPORT				
04/18/2019	MSK	PREPARE SUMMARY OF RECOVERIES AND PROFESSIONAL FEES THROUGH MARCH 31, 2019.	1.10	352.00
04/19/2019	MSK	WORK ON SUMMARY OF RECOVERIES AND PROFESSIONAL FEES THROUGH MARCH 31, 2019.	1.40	448.00
				800.00
				3,484.00
EXPENSES				
04/05/2019	EXP	FEDEX		17.83
04/08/2019	EXP	POSTAGE		1.00
04/15/2019	EXP	PRINTED COPIES - APRIL (04/01/19-04/15/19)		0.15
04/26/2019	EXP	POSTAGE		2.50
04/30/2019	EXP	SHAREFILE - APRIL 2019		2.86
04/30/2019	EXP	PRINTED COPIES - APRIL (04/16/19-04/30/19)		6.00
04/30/2019	EXP	PACER - APRIL 2019		0.60
				30.94
				30.94
		Total amount of this invoice		$3,514.94

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Palm Beach Finance Partners, L.P. et al
Case No. 09-36379-BKC-EPK
United States Bankruptcy Court
Southern District of Florida
West Palm Beach Division

KAPILAMUKAMAL BILLINGS - JUNE 2019

Source: Detailed invoices- see attached

	PBF Trust Inv #NONE	PBF II Trust Inv #5769	PBF - Allocated Time - Inv #5770			TOTALS
			Allocated - PBF Trust - 18%	Allocated - PBF II Trust - 82%	Total PBFI / PBFII ALLOCATION	
Litigation Support	-	-	-	$ -		$ -
Preference/Fraudulent Transfer	-	-	-	-		-
Financing (Bankruptcy)	-	-	-	-		-
Monthly Operating Report	-	-	-	-		-
Reconstruction Accounting	-	-	-	-		-
Case Administration		-	-	-		-
Asset Analysis/Liquidation	-	-	-	-		-
Receiverships	-	-	-	-		-
Creditors Meetings	-	-	-	-		-
Claims Administration	-	238.00	-	-	-	238.00
Business Operations	-	-	-	-		-
Business Analysis (Bankruptcy)	-	-	-	-	-	-
Tax Services	-	-	-	-		-
Time Analysis	-	-	-	-		-
	$ -	$ 238.00	-	-	-	238.00
Expenses	-	0.15	13.44	61.25	74.69	74.84
TOTALS	$ -	$ 238.15	13.44	61.25	$ 74.69	$ 312.84
	A	B	C	D	C+D	A+B+E

TOTAL - PBF TRUST (A + C)	13.44
TOTAL - PBF II TRUST (B + D)	299.40
	$ 312.84

Kapila/Mukamal
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PBF II LIQUIDATING TRUST - CPA
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FORT LAUDERDALE, FL 33316

Invoice: 5769
06/30/2019
Client ID: 112131

For Professional Services Rendered Through June 30, 2019

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
CLAIMS ADMIN / OBJECTION				
06/10/2019	MCP	ATTEND TO CLAIMANT WHO DID NOT RECEIVE CHECK. DISCUSSION WITH CLAIMANT RE: SAME.	0.30	102.00
06/13/2019	MCP	MULTIPLE EMAILS WITH CLAIMANT RE: REPLACEMENT CHECK.	0.20	68.00
06/20/2019	MCP	EMAILS WITH CLAIMANT. DISCUSS NEW W9 WITH GENE.	0.20	68.00
				238.00
				238.00
EXPENSES				
06/15/2019	EXP	PRINTED COPIES - JUNE (06/01/19 - 06/15/19)		0.15
				0.15
				0.15
		Total amount of this invoice		$238.15

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

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PBF/PBFII ALLOCATION
C/O BARRY E. MUKAMAL, TRUSTEE
THE KAPILA BUILDING
1000 S. FEDERAL HIGHWAY, SUITE 200
FORT LAUDERDALE, FL 33316

Invoice: 5770
06/30/2019
Client ID: 112132

For Professional Services Rendered Through June 30, 2019

DATE	STAFF		HRS	AMOUNT
EXPENSES				
05/15/2019	EXP	PRINTED COPIES - MAY (05/01/19 - 05/15/19)		0.15
05/31/2019	EXP	SHAREFILE - MAY 2019		2.77
06/01/2019	EXP	1 & 1 IONOS (04/13/19)		14.71
06/05/2019	EXP	POSTAGE		0.50
06/12/2019	EXP	POSTAGE		0.50
06/17/2019	EXP	FEDEX		53.25
06/25/2019	EXP	POSTAGE		0.50
06/30/2019	EXP	SHAREFILE - JUNE 2019		2.31
				74.69
				74.69
		Total amount of this invoice		$74.69

Invoice payable upon receipt. Thank you for this opportunity to be of service.