

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

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

Debtors.

**DAVID S. MANDEL AND MANDEL & MANDEL, LLP'S  
 SIXTH INTERIM POST CONFIRMATION APPLICATION  
 FOR REIMBURSEMENT OF EXPENSES**

1. Name of Applicant:	<i>Mandel &amp; Mandel, LLP</i>	
2. Role of Applicant:	<i>Liquidating Trustee's Special Co-Counsel</i>	
3. Name of Certifying Professional:	<i>David S. Mandel</i>	
4. Date cases filed:	<i>November 30, 2009</i>	
5. Date of application for employment:	<i>February 14, 2014 [ECF No. 2167]</i>	
6. Date of order approving employment:	<i>March 18, 2014 [ECF No. 2197] nunc pro tunc to February 17, 2014</i>	
7. If debtor's counsel, date of Disclosure of Compensation form:	<i>N/A</i>	
8. Date of this application:	<i>December 28, 2015</i>	
9. Dates of services covered:	<i>July 1, 2015 thru October 31, 2015</i>	
<b>Fees...</b>		
10. Total fee requested for this period (from Exhibit 1):	\$	0.00
11. Balance remaining in fee retainer account, not yet awarded:	\$	0.00
12. Fees paid or advanced for this period, by other sources:	\$	0.00

<sup>1</sup>The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (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.

13.	<b>Net amount of fee requested for this period:</b>	\$	0.00
<b>Expenses...</b>			
14.	Total expense reimbursement requested for this period:	\$	38,824.23
15.	Balance remaining in expense retainer account, not yet received:	\$	0.00
16.	Expenses paid or advanced for this period, by other sources:	\$	0.00
17.	<b>Net amount of expense reimbursements requested for this period</b>	\$	38,824.23
18.	Gross award requested for this period (#10 + #14)	\$	38,824.23
19.	<b>Net award requested for this period (#13 + #17)</b>	\$	38,824.23

## History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:			
Dates	Sources	Amounts	For fees or costs?
N/A			
2. Dates, sources, and amounts of third party payments received:			
Dates	Sources	Amounts	For fees or costs?
N/A			
3. Prior fee and expense awards...			
<b>First interim application [ECF No. 2253]</b>			
Dates covered by first application:		February 17, 2014 - February 28, 2014	
Amount of fees requested:		\$	11,008.52
Amount of expenses requested:		\$	481.59
Amount of fees awarded:		\$	11,008.52
Amount of expenses awarded:		\$	481.59
Amount of fee retainer authorized to be used:		\$	0.00
Amount of expense retainer authorized to be used:		\$	0.00
Fee award, net of retainer:		\$	0.00
Expense award, net of retainer:		\$	0.00

Date of first award:	June 4, 2014 [ECF No. 2323]
Amount of fees actually paid:	\$ 11,008.52
Amount of expense reimbursement actually paid:	\$ 481.59
Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
<b>Second interim application [ECF No.2399]</b>	
Dates covered by second application:	March 1, 2014 - June 30, 2014
Amount of fees requested:	\$ 360,960.27
Amount of expenses requested:	\$ 4,056.24
Amount of fees awarded:	\$ 360,960.27
Amount of expenses awarded:	\$ 4,056.24
Amount of fee retainer authorized to be used:	\$ 0.00
Amount of expense retainer authorized to be used:	\$ 0.00
Fee award, net of retainer:	\$ 0.00
Expense award, net of retainer:	\$ 0.00
Date of second award:	September 24, 2014 [ECF No. 2448]
Amount of fees actually paid:	\$ 360,960.27
Amount of expense reimbursement actually paid:	\$ 4,056.24
Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
<b>Third interim application [ECF No. 2498]</b>	
Dates covered by third application:	July 1, 2014 - October 31, 2014
Amount of fees requested:	\$ 367,369.30

Amount of expenses requested:	\$ 2,434.70
Amount of fees awarded:	\$ 367,369.30
Amount of expenses awarded:	\$ 2,434.70
Amount of fee retainer authorized to be used:	\$ 0.00
Amount of expense retainer authorized to be used:	\$ 0.00
Fee award, net of retainer:	\$ 0.00
Expense award, net of retainer:	\$ 0.00
Date of third award:	January 16, 2015 [ECF No. 2535]
Amount of fees actually paid:	\$ 367,369.30
Amount of expense reimbursement actually paid:	\$ 2,434.70
Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
<b>Fourth interim application [ECF No. 2575]</b>	
Dates covered by fourth application:	November 1, 2014 - February 28, 2015
Amount of fees requested:	\$ 74,600.81
Amount of expenses requested:	\$ 8,087.09
Amount of fees awarded:	\$ 74,600.81
Amount of expenses awarded:	\$ 8,087.09
Amount of fee retainer authorized to be used:	\$ 0.00
Amount of expense retainer authorized to be used:	\$ 0.00
Fee award, net of retainer:	\$ 0.00
Expense award, net of retainer:	\$ 0.00
Date of fourth award:	May 28, 2015 [ECF No. 2617]
Amount of fees actually paid:	\$ 74,600.81
Amount of expense reimbursement actually paid:	\$ 8,087.09

Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
<b>Fifth interim application [ECF No. 2698]</b>	
Dates covered by fifth application:	March 1, 2015 thru June 30, 2015
Amount of fees requested:	\$ 17,133.41
Amount of expenses requested:	\$ 17,694.24
Amount of fees awarded:	\$ 17,133.41
Amount of expenses awarded:	\$ 17,694.24
Amount of fee retainer authorized to be used:	\$ 0.00
Amount of expense retainer authorized to be used:	\$ 0.00
Fee award, net of retainer:	\$ 0.00
Expense award, net of retainer:	\$ 0.00
Date of fifth award:	October 19, 2015 [ECF No. 2732]
Amount of fees actually paid:	\$ 17,133.41
Amount of expense reimbursement actually paid:	\$ 17,694.24
Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00
Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application:	\$ 0.00

<b>Summary of All Prior Applications and Awards</b>	
Total fees requested:	\$ 831,072.31
Total fees awarded:	\$ 831,072.31
Prior fees awarded but not yet paid, if any (do not include holdbacks in this number)	\$ 0.00
Total prior fees requested but not awarded, deferred to final fee application	\$ 0.00
Total expenses requested:	\$ 32,753.86
Total expenses awarded:	\$ 32,753.86
Prior expenses awarded but not yet paid, if any (do not include holdbacks in this number)	\$ 0.00
Total prior expenses requested but not awarded, deferred to final fee application	\$ 0.00

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated February 28, 2014</b>	
Dates covered by invoicing:	February 17, 2014 through February 28, 2014
Amount of fees and expenses requested:	\$ 11,490.11
Amount of fees and expenses paid absent objection:	\$ 11,490.11

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated March 31, 2014</b>	
Dates covered by invoicing:	March 1, 2014 through March 31, 2014
Amount of fees and expenses requested:	\$ 25,111.87
Amount of fees and expenses paid absent objection:	\$ 25,111.87

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated April 30, 2014</b>	
Dates covered by invoicing:	April 1, 2014 through April 30, 2014
Amount of fees and expenses requested:	\$ 120,038.02
Amount of fees and expenses paid absent objection:	\$ 120,038.02

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated May 31, 2014</b>	
Dates covered by invoicing:	May 1, 2014 through May 31, 2014
Amount of fees and expenses requested:	\$ 119,428.74
Amount of fees and expenses paid absent objection:	\$ 119,428.74

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated June 30, 2014</b>	
Dates covered by invoicing:	June 1, 2014 through June 30, 2014
Amount of fees and expenses requested:	\$ 100,437.88
Amount of fees and expenses paid absent objection:	\$ 100,437.88

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated July 31, 2014</b>	
Dates covered by invoicing:	July 1, 2014 through July 31, 2014
Amount of fees and expenses requested:	\$ 110,453.14
Amount of fees and expenses paid absent objection:	\$ 110,453.14

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated August 30, 2014<sup>2</sup></b>	
Dates covered by invoicing:	August 1, 2014 through August 30, 2014
Amount of fees and expenses requested:	\$ 83,248.80
Amount of fees and expenses paid absent objection:	\$ 83,248.80

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated September 30, 2014</b>	
Dates covered by invoicing:	September 1, 2014 through September 30, 2014

<sup>2</sup>Reflects a credit of \$1,532.64 in fees for time billed in the GECC Adversary (as defined below), which was inadvertently requested in Applicant's Second Interim Fee Application [ECF No. 2399] and paid.

Amount of fees and expenses requested:	\$	79,228.27
Amount of fees and expenses paid absent objection:	\$	79,228.27

**Monthly *POST CONFIRMATION* invoicing dated October 31, 2014**

Dates covered by invoicing:	October 1, 2014 through October 31, 2014	
Amount of fees and expenses requested:	\$	95,341.15
Amount of fees and expenses paid absent objection:	\$	95,341.15

**Monthly *POST CONFIRMATION* invoicing dated November 30, 2014**

Dates covered by invoicing:	November 1, 2014 through November 30, 2014	
Amount of fees and expenses requested:	\$	17,381.64
Amount of fees and expenses paid absent objection:	\$	17,381.64

**Monthly *POST CONFIRMATION* invoicing dated December 31, 2014**

Dates covered by invoicing:	December 1, 2014 through December 31, 2014	
Amount of fees and expenses requested:	\$	7,251.62
Amount of fees and expenses paid absent objection:	\$	7,251.62

**Monthly *POST CONFIRMATION* invoicing dated January 31, 2015**

Dates covered by invoicing:	January 1, 2015 through January 31, 2015	
Amount of fees and expenses requested:	\$	33,886.45
Amount of fees and expenses paid absent objection:	\$	33,886.45

**Monthly *POST CONFIRMATION* invoicing dated February 28, 2015**

Dates covered by invoicing:	February 1, 2015 through February 28, 2015	
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Amount of fees and expenses requested:	\$	24,168.19
Amount of fees and expenses paid absent objection:	\$	24,168.19

**Monthly *POST CONFIRMATION* invoicing dated April 30, 2015**

Dates covered by invoicing:	March 1, 2015 through April 30, 2015	
Amount of fees and expenses requested:	\$	20,617.08
Amount of fees and expenses paid absent objection:	\$	20,617.08

**Monthly *POST CONFIRMATION* invoicing dated May 31, 2015**

Dates covered by invoicing:	May 1, 2015 through May 31, 2015	
Amount of fees and expenses requested:	\$	8,460.94
Amount of fees and expenses paid absent objection:	\$	8,460.94

**Monthly *POST CONFIRMATION* invoicing dated June 30, 2015**

Dates covered by invoicing:	June 1, 2015 through June 30, 2015	
Amount of fees and expenses requested:	\$	5,749.63
Amount of fees and expenses paid absent objection:	\$	5,749.63

**Monthly *POST CONFIRMATION* invoicing dated July 31, 2015**

Dates covered by invoicing:	July 1, 2015 through July 31, 2015	
Amount of expenses requested:	\$	9,200.20
Amount of expenses paid absent objection:	\$	9,200.20

**Monthly *POST CONFIRMATION* invoicing dated August 31, 2015**

Dates covered by invoicing:	August 1, 2015 through August 31, 2015	
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Amount of expenses requested:	\$	13,250.97
Amount of expenses paid absent objection:	\$	13,250.97

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated September 30, 2015</b>		
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Dates covered by invoicing:	Sept. 1, 2015 through Sept. 30, 2015	
Amount of expenses requested:	\$	13,909.23
Amount of expenses paid absent objection:	\$	13,909.23

<b>Monthly <i>POST CONFIRMATION</i> invoicing dated October 31, 2015</b>		
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Dates covered by invoicing:	Oct.1, 2015 through Oct. 31, 2015	
Amount of expenses requested:	\$	2,463.83
Amount of expenses paid absent objection:	\$	2,463.83

UNITED STATES BANKRUPTCY COURT  
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In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,  
PALM BEACH FINANCE II, L.P.<sup>3</sup>

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

Debtors.

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**SIXTH INTERIM POST CONFIRMATION  
APPLICATION FOR REIMBURSEMENT OF  
EXPENSES OF DAVID S. MANDEL AND MANDEL & MANDEL, LLP,  
AS SPECIAL CO-COUNSEL TO CHAPTER 11 LIQUIDATING TRUSTEE**

Mandel & Mandel, LLP (“*M&M*”), having been approved by this Court as special co-counsel for Chapter 11 Liquidating Trustee, Barry E. Mukamal (“*Trustee*”), applies for reimbursement of the necessary expenses paid or incurred by M&M between July 1, 2015, through October 31, 2015, and in support states:

1. On November 30, 2009, Palm Beach Finance Partners, L.P. (the “*Debtor*”) 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].

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<sup>3</sup>The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (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.

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

4. On March 18, 2014, this Court entered an Order [ECF No. 2197] granting, among other things, the Liquidating Trustee's Application to Employ David S. Mandel and Mandel & Mandel, LLP, as special co-counsel to the Liquidating Trustee.

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

6. Article 7 of the Plan provides:

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.

7. This application is submitted pursuant to 11 U.S.C. § 331 for the allowance and payment to M&M in the amount of \$38,824.23 for costs incurred between July 1, 2015, and October 31, 2015.

8. All of the expenses incurred by M&M were for and on behalf of the Liquidating Trustee.

#### **I. SUMMARY OF SERVICES RENDERED**

9. M&M in consultation with MR&B, is co-counsel in both the adversary proceeding styled *Mukamal v. BMO Harris Bank N.A.*, Adv. Case No. 11-3015-PGH ("*M&I Adversary*"), which has reached its conclusion as well as the ongoing adversary proceeding styled *Mukamal v. General Electric Capital Corporation*, Adv. Case No. 12-1979-PGH ("*GECC Adversary*").

10. M&M rendered varied services as special co-counsel on behalf of the Liquidating Trustee for the period of time from July 1, 2015 through October 31, 2015 in connection with the GECC Adversary. The GECC Adversary is subject to pure contingency fee structure so therefore,

M&M is requesting only payment of the expenses incurred during this Application period.

## **II. REQUEST FOR COMPENSATION**

11. Pursuant to the decisions of the United States Court of Appeals for the Fifth Circuit in In re First Colonial Corp. of America, 544 F.2d 1291 (5th Cir. 1977); and In re Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974), the applicant requests that this Court consider the following factors in determining the amount of compensation that is reasonable for the applicant's services in this case.

## **III. TIME AND LABOR REQUIRED**

12. Attached as Exhibit 1 is a Summary of Requested Reimbursement of Expenses for this Time Period Only. The invoices and details of costs incurred by M&M are attached hereto as Exhibit 2.

## **IV. NOVELTY AND DIFFICULTY OF THE ISSUES AND QUESTIONS PRESENTED**

13. M&M in consultation with MR&B, is co-counsel in both the M&I Adversary, which is now concluded, as well as the ongoing GECC Adversary.

## **V. SKILL REQUISITE TO PERFORM THE LEGAL SERVICES PROPERLY**

14. M&M 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. M&M believes it has demonstrated the requisite, substantial expertise to skillfully provide its services.

## **VII. CUSTOMARY FEE**

15. The hourly rates charged by M&M related to the M&I Adversary have been reduced by 25 % as per the terms of M&M's retention agreement, exclusive of a partial contingency fee. With respect to the GECC Adversary, M&M is compensated purely on a contingency fee basis.

**VIII. TIME LIMITATIONS IMPOSED BY THE CLIENT  
OR THE CIRCUMSTANCES**

16. M&M has not been required to expend considerable time within short periods.

**IX. THE EXPERIENCE, REPUTATION AND ABILITY OF THE PROFESSIONALS**

17. M&M is a well-respected law firm having substantial experience in the type of services required under this engagement. The quality of work performed by M&M in this proceeding attests to the firm's experience, reputation and ability.

18. A copy of Mr. Mandel's resume is attached to the Liquidating Trustee's (I) Motion to Modify Compensation Structure for Meland Russin & Budwick, P.A. as to Two Litigation Matters and (II) Application to Employ David S. Mandel and Mandel & Mandel, LLP, as Special Co-Counsel *Nunc Pro Tunc* to February 17, 2014 [ECF No. 2167], and is incorporated by reference.

**X. THE UNDESIRABILITY OF THE CASE**

19. M&M does not deem these cases to be undesirable and is honored to have been retained by the Liquidating Trustee.

**XI. APPLICABLE LEGAL STANDARD**

20. The amount requested by M&M is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which M&M 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.

**XII. ALLOCATION BETWEEN DEBTORS' ESTATES**

21. 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**"). Section 1.76, entitled "Pro Rata Allocation Formula," of the Second

Amended Joint Plan of Liquidation dated September 3, 2010 [ECF No. 245] provides for a *pro rata* allocation formula derived from the Compiled Financial Statements, dated April 30, 2008, for each of the Debtors by Kaufman Rossin & Co. The data contained therein supports an 18%/82% allocation between PBF and PBF II, respectively, based upon the total assets of each entity as of the date of such compilations. Based on the circumstances and since the services provided by M&M were performed on behalf of and benefitted both estates, the Liquidating Trustee believes that this formula is the proper methodology to allocate certain fees and expenses between the two estates and respectfully requests the Court approve the allocation of expenses requested in this Application as follows:

<b>Estate / Percentage</b>	<b>Fees</b>	<b>Costs</b>
Palm Beach Finance Partners, L.P. (18%)	\$0.00	\$6,988.36
Palm Beach Finance II. L.P. (82%)	\$0.00	\$31,835.87
TOTAL FEES AND COSTS:	\$0.00	\$38,824.23

**WHEREFORE**, M&M respectfully requests that it be allowed reimbursement of expenses sought under this application. M&M requests this Court to award a total of \$38,824.23 for costs incurred between July 1, 2015 and October 31, 2015. Further, Applicant requests this Court approve the allocation of expenses between the estates, and for such other and further relief this Court deems just and proper.



**CERTIFICATION**

1. I have been designated by Mandel & Mandel, LLP, (the "Applicant") as the professional with responsibility in these cases for compliance with the current Mandatory Guidelines on Fees and Disbursements For Professionals In The Southern District of Florida Bankruptcy Cases (the "Guidelines").

2. I have read the Applicant's application for compensation and reimbursement of costs (the "Application").

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application complies with the Guidelines.

4. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically noted in this Certificate and described in the Application.

5. Except to the extent that fees or disbursements are prohibited or restricted by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

6. In providing a reimbursable service or disbursement (other than time charged for paraprofessionals and professionals), the Applicant does not make a profit on that service or disbursement (except to the extent that any such profit is included within the permitted allowable amounts set forth in the Guidelines for photocopies and facsimile transmission).

7. In charging for a particular service or disbursement, the Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

8. In seeking reimbursement for a service which the Applicant justifiably purchased or contracted for from a third party, the Applicant is requesting reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor.

9. The trustee, the examiner (if any), the chairperson of each official committee (if any), the debtor, the U.S. Trustee, and their respective counsels, will be mailed, simultaneously with the filing of the Application with the Court, a complete copy of the Application (including all relevant exhibits).

10. The following are the variances with the provisions of the Guidelines, the date of the specific Court approval of such departure, and the justification for the departure: None.

**I HEREBY CERTIFY** that the foregoing is true and correct.

Mandel & Mandel, LLP  
1200 Alfred I. duPont Building  
169 East Flagler Street  
Miami, FL 33131  
T: 305-374-7771  
F: 305-374-7776

By: 

David S. Mandel, Esquire  
Fla. Bar No. 38040  
[dmandel@mandel-law.com](mailto:dmandel@mandel-law.com)

**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.

s/ Michael S. Budwick  
Michael S. Budwick, Esquire  
Fla. Bar No. 938777  
[mbudwick@melandrussin.com](mailto:mbudwick@melandrussin.com)  
MELAND RUSSIN & BUDWICK, P.A.  
3200 Southeast Financial Center  
200 South Biscayne Boulevard  
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Telephone: (305) 358-6363  
Telecopy: (305) 358-1221  
Attorneys for the Liquidating Trustee

**EXHIBIT "1"**  
Summary of Requested Reimbursement Of Expenses  
for this Time Period Only

[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 & Transcripts	\$ 15,011.30
5.	Lien and Title Searches	\$ 0.00
6.	Photocopies ( in-house copies) ( copies @ 15¢)	\$ 1,814.70
7.	Photocopies (outside copies)	\$ 0.00
8.	Postage	\$ 0.00
9.	Overnight Delivery Charges	\$ 270.72
10.	Outside Courier/Messenger Services	\$ 0.00
11a.	Long Distance (a) Telephone Charges	\$ 0.00
11b.	Long Distance (b) Conference Calls	\$ 0.00
12.	Long Distance Fax Transmission @ \$1.00/pg.	\$ 0.00
13.	Computerized Research	\$ 660.06
14.	Out of Southern District of Florida Travel	\$ 20,998.14
	A. Transportation : \$1,237.82	
	B. Lodging : \$6,888.35	
	C. Meals: \$2,126.44	
	D. Airfare: \$10,745.53	
15.	Other (Not specifically disallowed; must specify and justify):	\$ 69.31
<b>TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS</b>		<b>\$ 38,824.23</b>

**MANDEL & MANDEL LLP**

1200 Alfred I. duPont Building  
 169 East Flagler Street  
 Miami, Florida 33131  
 Telephone: (305) 374-7771  
 Facsimile: (305) 374-7776  
 Tax I.D. # 65-0963493

Barry E. Mukamal, Liquidating Trustee  
 c/o Michael S. Budwick, Esq.  
 Meland Russin & Budwick  
 200 South Biscayne Boulevard, Suite 3200  
 Miami, FL 33131

Re: **Mukamal v. General Electric Capital Corporation, Adv. Case No. 12-1979-PGH (Bk. S.D. Fla).**

For the period ending July 31, 2015

Invoice # 16022

Additional Charges :

	<u>Amount</u>
7/7/2015 Transcript cost for the July 1, 2015 deposition of Erik Hulsey.	1,383.30
7/16/2015 Roundtrip airline travel expense for travel from Miami to Chicago for July 17th deposition.	1,696.38
7/17/2015 Hotel expense for July 17th deposition.	437.58
Travel expense from O'Hare airport to hotel, from hotel to O'Hare airport and from Miami International airport to office.	124.80
Meals for counsel re July 17th deposition in Chicago	129.09
7/31/2015 Roundtrip airline expense for travel from Miami to New York for August 12th and 13th depositions.	2,586.36
Roundtrip airline expense for travel from Miami to New York for August 20th and 21st depositions.	2,406.19
Photocopying cost @ 0.15 cents.	436.50
Total costs	<u>\$9,200.20</u>
Previous balance	\$13,359.45

Barry E. Mukamal, Liquidating Trustee

Page 2

Balance due

Amount

\$22,559.65

Barry E. Mukamal, Liquidating Trustee

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<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120+ Days</u>
\$14,949.83	\$7,609.82	\$0.00	\$0.00	\$0.00

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Re: **Mukamal v. General Electric Capital Corporation, Adv. Case No. 12-1979-PGH (Bk. S.D. Fla).**

For the period ending August 31, 2015

Invoice # 16035

Additional Charges :

	<u>Amount</u>
8/5/2015 Roundtrip airline travel from Miami to Chicago re: Rachael Hands and Michael McKay August 26th and 27th depositions.	1,120.00
8/11/2015 Transcript cost for the July 29th deposition of Glenn Bartley.	1,885.10
8/12/2015 Hotel business center charges for computer usage and printing re the August 12th deposition.	9.40
8/17/2015 Hotel charge re: Gordon Smith and Peter Keenoy depositions in NY August 12th and 13th.	1,248.02
Meal costs for counsel re: Gordon Smith and Peter Keenoy depositions in NY August 12th and 13th.	346.32
Airport parking at MIA; taxi cab from LGA airport to hotel and from hotel back to LGA re: Gordon Smith and Peter Keenoy depositions in NY August 12th and 13th.	184.00
8/21/2015 Hotel charge for counsel and paralegal re: August 20th and 21st depositions of Eugene Mensching and Robert Pugmire.	1,957.48
Airport parking at MIA; taxi cab from LGA airport to hotel and from hotel back to LGA re: August 20th and 21st depositions of Eugene Mensching and Robert Pugmire.	210.29



Barry E. Mukamal, Liquidating Trustee

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	<u>Amount</u>
8/21/2015 Hotel business center charges for computer usage and printing re the August 21st deposition.	59.91
Meal costs for counsel and paralegal re: Eugence Mensching and Robert Pugmire depositions in NY August 20th and 21st.	722.18
8/25/2015 Transcript cost for the August 12th deposition of Gordon Smith.	1,233.70
8/27/2015 Hotel charge for counsel and paralegal re: Rachael Hands and Michael McKay depositions in Chicago August 26th and 27th.	1,165.95
Paralegal airport parking at MIA; taxi cab for counsel from office to MIA; taxi cabs from O'Hare airport to hotel and from hotel back to O'Hare; taxi cab from MIA to home for counsel re: August 26th and 27th depositions of Eugene Rachael Hands and Michael McKay.	285.72
8/31/2015 Meal costs for counsel and paralegal re: Rachael Hands and Michael McKay depositions in Chicago August 26th and 27th.	173.54
Transcript cost for the August 13th deposition of Peter Keenoy.	2,084.70
Photocopying cost @ 0.15 cents.	437.55
Computerized research expense at vendors costs.	127.11
Total costs	<u>\$13,250.97</u>
Previous balance	\$22,559.65
8/13/2015 Payment - thank you. Check No. 11483/4/6	(\$13,359.45)
8/17/2015 Credit re: refundable ticket charged on the July 31 invoice #16022 should have been non-refundable coach ticket. This was for New York depositions of Gordon Smith and Peter Keenoy.	(\$1,128.00)
9/3/2015 Payment - thank you. Check No. 11489	(\$1,656.04)
9/3/2015 Payment - thank you. Check No. 11490	(\$7,544.16)
Total payments and adjustments	<u>(\$23,687.65)</u>
Balance due	<u><u>\$12,122.97</u></u>

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Re: **Mukamal v. General Electric Capital Corporation, Adv. Case No. 12-1979-PGH (Bk. S.D. Fla).**

For the period ending September 30, 2015

Invoice # 16043

Additional Charges :

	<u>Amount</u>
9/1/2015 Roundtrip airline travel from Miami to Boston re: William Mayer September 10th deposition.	1,122.40
9/2/2015 Roundtrip airline travel from Miami to LGA re: Doug Tabor September 3rd deposition.	1,196.20
9/4/2015 Meals for counsel re: Doug Tabor September 3rd deposition in New York.	246.27
Taxi cab for counsel from office to MIA; taxi cabs from LGA airport to hotel and from hotel back to LGA; taxi cab from MIA to home for counsel re: Doug Tabor September 3rd deposition in New York.	153.05
Hotel expense for counsel re: Doug Tabor September 3rd deposition in New York.	437.91
9/10/2015 Hotel expense for counsel re: William Mayer September 10th deposition in Boston.	1,016.61
Taxi expense for counsel from Boston airport to hotel; from hotel to deposition location; from deposition location to Boston airport and parking a MIA airport.	112.78
Meals for counsel re: William Mayer September 10th deposition in Boston.	267.70

Barry E. Mukamal, Liquidating Trustee

Page 2

	<u>Amount</u>
9/22/2015 Transcript cost for the August 21st deposition of Robert Pugmire.	2,092.45
9/30/2015 FedEx overnight delivery expense for various deposition documents.	270.72
Computerized research expense.	323.44
Photocopying cost @ .15 cents.	337.65
Transcript cost for September 10th deposition of William Mayer.	3,257.50
Transcript cost for July 17th deposition of Glenn Bartley.	1,885.10
Transcript cost for September 3rd deposition of Doug Tabor.	1,189.45
Total costs	<u>\$13,909.23</u>
Previous balance	\$12,122.97
10/7/2015 Payment - thank you. Check No. 11501	(\$2,182.13)
10/7/2015 Payment - thank you. Check No. 11504	(\$9,940.84)
Total payments and adjustments	<u>(\$12,122.97)</u>
Balance due	<u><u>\$13,909.23</u></u>

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Re: **Mukamal v. General Electric Capital Corporation, Adv. Case No. 12-1979-PGH (Bk. S.D. Fla).**

For the period ending October 31, 2015

Invoice # 16047

Additional Charges :

	<u>Amount</u>
10/20/2015 Roundtrip airline travel from Miami to Atlanta for counsel and paralegal re: Ron Banks October 20th deposition.	618.00
Taxi expense for counsel and paralegal from Atlanta airport to hotel; from deposition location to Atlanta airport and parking a MIA airport.	167.18
Hotel expense for counsel and paralegal re: Ron Banks October 20th deposition.	624.80
Meal expenses for counsel and paralegal re: Ron Banks October 20th deposition.	241.34
10/31/2015 Photocopying cost @ 0.15 cents.	603.00
Computerized research expense.	209.51
Total costs	<u>\$2,463.83</u>
Previous balance	\$13,909.23
11/2/2015 Payment - thank you. Check No. 11513	(\$2,503.66)
11/2/2015 Payment - thank you. Check No. 11517	(\$11,405.57)
Total payments and adjustments	<u>(\$13,909.23)</u>

Barry E. Mukamal, Liquidating Trustee

Page 2

	<u>Amount</u>
Balance due	<u>\$2,463.83</u>