

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

Debtors.

**LIQUIDATING TRUSTEE'S APPLICATION
TO EMPLOY JAMES S. FELTMAN AND MESIROW
FINANCIAL CONSULTING, LLC *NUNC PRO TUNC* TO APRIL 30, 2014**

Barry E. Mukamal, in his capacity as liquidating trustee (the “*Liquidating Trustee*”) for the Palm Beach Finance Partners Liquidating Trust and Palm Beach Finance II Liquidating Trust, by and through undersigned counsel and pursuant to 11 U.S.C. § 327(a) and *Fed. R. Bank. P.* 2014(a), respectfully requests an Order of the Court, *nunc pro tunc* to April 30, 2014, authorizing the employment of James S. Feltman and Mesirow Financial Consulting, LLC (the “*Applicant*” or “*MFC*”). In support, the Liquidating Trustee states as follows:

1. On November 30, 2009, the Debtors filed voluntary petitions under Chapter 11 of the United States Bankruptcy Code [ECF No. 1]. By subsequent Order of this Court, the cases are jointly administered.
2. On January 28, 2010, the Court entered the Agreed Order Directing Appointment of Chapter 11 Trustee and Denying 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 Chapter 11 Trustee in both of the Debtors’ estates [ECF No. 107].

4. The Liquidating Trustee is the Liquidating Trustee by virtue of this Court's Order Confirming Second Amended Joint Plan of Liquidation dated October 21, 2010 [ECF No. 444].

5. The Liquidating Trustee desires to employ the Applicant as a consultant (expert), *nunc pro tunc* to April 30, 2014 for the purposes of preparing an insolvency report and advising the Liquidating Trustee on related issues.

6. The Liquidating Trustee believes that the Applicant is qualified to advise the Liquidating Trustee on certain issues relating to litigation and financial forensic services in the above referenced matter. This will include consulting services, and may include expert testifying services, in contested matters or one or more adversary proceedings commenced by the Liquidating Trustee. In support, the Applicant's *curriculum vitae* is attached as Exhibit 1.

7. The Applicant has been retained as financial advisor to the Chapter 7 Trustee of Lancelot Investors, LLP, pending in the United States Bankruptcy Court in the Northern District of Illinois.

8. To the best of the Liquidating Trustee's knowledge, the Applicant does not (i) have any other connection with the Debtors or the Debtors' estates; and (ii) represent any interest adverse to the Liquidating Trustee, the Debtors, or the Debtors' estates.

9. Attached as Exhibit 2 is Mr. Feltman's fully executed and notarized affidavit demonstrating that he is disinterested as required by 11 U.S.C. § 327(a) and a verified statement as required under *Fed. R. Bank. P. 2014*.

10. Attached as Exhibit 3 is the engagement letter between undersigned counsel and the Applicant (the "**Agreement**"). As more specifically set forth therein, the Applicant will provide services at an hourly rate ranging from \$160 for paraprofessionals to \$950.00 per hour for senior management staff. MFC has agreed to apply a 15% discount to its fees.

11. The Liquidating Trustee believes that the employment of the Applicant is in the best interests of the Debtors' estates and their creditors.

12. Article 7.1.11 of the Plan states, among other things, that professionals retained shall: (i) be entitled to monthly interim compensation for fees and expenses incurred and; (ii) professionals shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of same.

13. Article 1.76 of the Plan, entitled "Pro Rata Allocation Formula", provides for a *pro rata* allocation formula supporting an 18%/82% allocation between the PBF and PBF II estates, respectively, based upon the total assets of each entity. The Trustee believes that this formula is the proper methodology to allocate certain fees and expenses between the two estates.

WHEREFORE, the Liquidating Trustee respectfully requests the Court enter an Order (substantially similar in form to the attached Exhibit 4) (i) authorizing the retention of the Applicant, *nunc pro tunc* to April 30, 2014, as his expert upon the terms and conditions set forth above; and (ii) for all other relief this Court deems just and proper.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on May 29, 2014, via the Court's Notice of Electronic Filing upon the Registered Users listed on the attached Exhibit 5 and via U.S. Mail to those parties listed on the attached Composite Exhibit 6.¹

s/ James C. Moon
James C. Moon, Esquire
Florida Bar No. 938211
jmoon@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
3200 Southeast Financial Center
200 South Biscayne Boulevard
Miami, Florida 33131
Telephone: (305) 358-6363
Telecopy: (305) 358-1221

Attorneys for Liquidating Trustee

¹ "NEF" means that service was made by Notice of Electronic Filing as set forth on Exhibit 5 and is not being additionally served by mail.

"DUP" means that the address appears more than once on this exhibit and is only being served one time by mail.

"INC" means that the Matrix contains an incomplete addresses; hence, no service by mail.

"NNR" means no notice is required. Examples are professionals retained.

"ADDL" means these additional parties served as a courtesy. See Exhibit 7.

JAMES S. FELTMAN

600 Brickell Avenue, Suite 2520
Miami, FL 33131
direct (305) 416-3344
fax (855) 222-5572
jfeltman@mesirofinancial.com

National Co-Leader – Litigation and Investigative Services
Mesirow Financial Consulting, LLC

Professional Profile

Mr. Feltman is the National Co-Leader of Mesirow Financial Consulting's Litigation and Investigative Services and has over 30 years of experience providing a broad range of litigation, forensic and investigative services. He served as an appointee with a Branch of the United States Department of Justice for over a decade. He has also served as both a consulting and testifying expert, has led cross-border forensic and investigative engagements, has been appointed as an advisor by both Federal (U.S. District and U.S. Bankruptcy) and State Courts, has served as an arbitrator and mediator and has been appointed as a Monitor by the U.S. Federal Trade Commission (FTC). Mr. Feltman has also worked with the International Monetary Fund and The World Bank in connection with banking crises in Latin America where Mr. Feltman served both in a forensic role and later as an expert witness in various litigations. Since the 1980s, Mr. Feltman has served as a Bankruptcy Trustee or Examiner in dozens of matters and as a forensic expert in investigating a variety of complex commercial matters within the United States and around the world. As a Bankruptcy Trustee and Examiner, Mr. Feltman has interviewed literally thousands of witnesses and has overseen hundreds of investigations and litigation matters.

Mr. Feltman has been established as an expert in determining the underlying fact pattern, establishing liability and determining damages in a myriad of engagements. His industry specialization includes retail, manufacturing and distribution, real estate/construction, aviation, healthcare, financial services, and other industries. In his capacity as an expert, Mr. Feltman has been engaged to provide both consulting and expert testimony in the areas of money laundering, Ponzi schemes, asset tracing and recovery, accounting and financial statement reporting issues, evaluating exit strategies and alternatives, enterprise valuation, potential causes of action against certain current and former officers, directors and third parties, securities fraud, misrepresentation of valuations, alleged hedging and trading in restricted securities and bankruptcy and insolvency issues.

Frequently sourced by the media as an expert to provide commentary on issues associated with financial, fraud and malfeasance, banking and structured finance matters, officer and director malfeasance, Mr. Feltman is also a regular speaker at industry conferences. In January 2014, Mr. Feltman spoke at the BBA/AIRA Joint Bankruptcy & Restructuring Program on "*Valuation Topics in Bankruptcy*." In October 2013, Mr. Feltman moderated a panel at the American College of Bankruptcy titled "*Where are we now and how did we get here?*" Also in October, he presented "*Red Flags of Audit Breakdowns – Lessons Learned*" at the Illinois CPA Fraud Conference. In February 2013, Mr. Feltman presented the Knowledge @ Wharton webinar on *Reverse Mergers: A Looming U.S. – China Showdown over Securities Regulation?* Additionally, he was recently interviewed by Bloomberg, NPR, CNN and CNBC regarding regulatory environment in China and challenges on Chinese companies listed on U.S. markets. He was also interviewed by Compliance Week for an article titled *PCAOB Provides Audit Committees with a Roadmap on Inspection Results*. In addition, Mr. Feltman participated in Bankruptcy Litigation Roundtable for Financier Worldwide in July 2012. In May 2012, Mr. Feltman spoke on *Global Economics, Financial Fraud and Lender Liability* for the ACFA CLEW. He also spoke in April 2012 at the ABI's Annual Spring Meeting regarding *Commercial Real Estate Trends, Workouts, and Reorganizations*. In January 2012, Mr. Feltman was interviewed by Fox News Live for a segment titled *Will More Banks Fail in 2012*. In October 2011, Mr. Feltman spoke at the Anti-Corruption Compliance Program on a panel "*The Gathering Storm: Anti-Corruption Compliance for Private Equity and Hedge Funds*" and in October 2011, he spoke at the NCBJ – *Financial Advisors in the Courtroom*. Mr. Feltman also spoke at a Webinar – *China's Red Flag: What Chinese companies must do to overcome issues surrounding transparency with the global investor community*. In April 2011 he spoke at The Offshore Alert Conference – *Offshore But Not Off Limits: How Fraud Victims Can Obtain Relief in OFC's* and in March 2011, he spoke at The American Bankruptcy Institute 29th Annual Spring Meeting – *Cutting-Edge Litigation Issues: Ponzi Schemes, the Return of the Leveraged Buyouts, Valuation Disputes and More*.

Industry Focus	Financial Services Healthcare	Manufacturing and Distribution Mortgages & Asset Backed Securities	Real Estate/Construction Retail Structured Derivatives
Education	M.P.S., Cornell University B.A., University of Wisconsin, Madison		
Professional Certifications	Certified Public Accountant – Florida Certified in Financial Forensics Certified Fraud Examiner		
Professional Associations	American Bankruptcy Institute – 4/02 – 4/08, board of directors American Institute of Certified Public Accountants, member Florida Institute of Certified Public Accountants, member		
Honors and Awards	Fellow, American College of Bankruptcy		

Selected Investigative Experience:

- Residential Capital, LLC: Retained as financial advisors to the Examiner of Residential Capital, LLC (“ResCap”). ResCap, a real estate finance company, focuses primarily on the residential real estate market in the United States. Its businesses cover the spectrum of the U.S. residential finance industry, from origination and servicing of mortgage loans through their securitization on the secondary market. The company through its subsidiary, GMAC Mortgage LLC, originates and services residential mortgages under the GMAC Mortgage and ditech brand names. It also provides capital to other originators of mortgage loans.
- Equipment Acquisition Resources, Inc.: On behalf of a consortium of approximately 30 finance and commercial lenders, Mr. Feltman was retained to examine and report on an underperforming borrower located near Chicago, IL. Mr. Feltman and his team determined that the borrower was engaged in a long-standing Ponzi scheme which implicates a number of officers, directors and third parties. This matter is presently pending in the United States Bankruptcy Court in the Northern District of Illinois.
- Fisher Island Investments: Mr. Feltman was appointed examiner by the U.S. Bankruptcy Court with the Southern District of Florida to investigate, examine and report on control and ownership of a group of companies owned by a Russian billionaire and claims of fraud on the court over alleged false documents and representations. The examiner conducted numerous interviews which became an integral part of the investigative process. The examiner’s report was issued and litigation is continuing over various matters remaining unresolved in the case.
- Friedman’s Inc.: Mr. Feltman acted as forensic accountant to the unsecured creditors’ committee of Friedman’s, the third largest retail jeweler in the U.S. and a publicly traded company. Services performed include tracking and tracing tens of millions of cash between related entities including captive offshore insurance company and investigating various causes of actions, investigating alleged accounting and financial statement reporting issues, evaluating exit strategies and alternatives, and enterprise valuations. Various Federal investigations are underway.
- Lancelot Investment Management LP: Mr. Feltman is serving as the senior financial advisor to the Chapter 7 trustee of this \$1.7 billion failed hedge fund. Lancelot is connected to Petters Group Worldwide, a failed \$3.45 billion apparent Ponzi scheme. Mr. Feltman’s roles include advising on asset recoveries, forensics

and serving as an expert witness in connection with solvency and avoidable transfer claims asserted by the trustee.

- New Century: Mr. Feltman was retained as a consulting expert by the liquidating trustee of New Century Financial Corporation, one of the nations' largest subprime originators and securitizers. In this matter, Mr. Feltman analyzed and examined matters which were alleged to have given rise to accounting malpractice claims. This matter is presently pending as a filed complaint.
- Project Bull Market: Mr. Feltman co-led a multi-state pre-litigation investigation in the structured finance industry. On behalf of a Fortune 100 company, Mr. Feltman's team identified over 100 witnesses, interviewing more than two dozen, utilizing a team of former FBI agents to develop facts necessary to assist client and counsel in determining whether circumstances exist to initiate litigation.
- Syntax Brilliant Corporation: Mr. Feltman was appointed examiner by the Delaware bankruptcy court to investigate and report on allegations of fraud and director/officer claims in this former publicly traded company. Hundreds of millions in corporate assets were the subject of controversy. The examiner conducted numerous interviews which became an integral part of the investigative process. The examiner report was issued and litigation against various parties is underway.

Selected Litigation Experience:

- 1031 Tax Group LLC: Served as financial advisors to assist the Official Committee of Unsecured Creditors in this Chapter 11 that is presently pending in the Southern District of New York. Creditors have alleged that the debtor's principal had improperly withdrawn \$150 million from these groups of companies. Investigations and settlement activities are presently underway in this case. A number of U.S. government agencies are presently investigating the activities of persons believed to be involved in the circumstances that led to this bankruptcy filing.
- Air Line Pilots Association International – Mr. Feltman and his firm were retained by Paul, Weiss, Rifkind, Wharton & Garrison LLP on behalf of the Air Line Pilots Association International ("ALPA"). ALPA is a defendant in a class action matter pending in the Federal District Court in New Jersey. The plaintiffs in this case are former TWA pilots who seek damages in connection with American Airlines acquisition of TWA's assets in early 2001. Mr. Feltman's retention focuses on the financial condition of TWA and the state of the airline industry around the time period when TWA was acquired by American Airlines.
- All American Semiconductor, Inc. ("AASI") – AASI was a publicly traded distributor and wholesaler for specialized computer and memory components. After the company sought bankruptcy protection in 2007, Mr. Feltman and his firm were retained to assist the Committee of Unsecured Creditors. Mr. Feltman was thereafter retained by the Liquidating Trustee to serve in a forensic and expert witness capacity in connection with claims asserted by the estate. Mr. Feltman has provided solvency opinions and reports and testimony concerning certain preference claims and defenses.
- Amaranth v. JP Morgan Chase: Mr. Feltman was retained by JP Morgan Chase, the defendant in an action brought by Amaranth Trading. Amaranth Trading suffered approximately \$6 billion in losses in its natural gas portfolio which occurred in approximately a 10-day period during 2006. Amaranth sued JPM over claims associated with these losses and JPM's alleged role as Amaranth's prime broker. Mr. Feltman submitted a report and was deposed in this matter. The case was dismissed and is on appeal.
- Certified HR Services, Inc.: As a Chapter 11 trustee in a matter currently pending in the Southern District of Florida, Mr. Feltman and his firm are investigating and pursuing recoveries and causes of action against numerous parties of Certified HR Services, Inc., a publicly traded entity. Litigation is currently pending against a number of individuals and entities, and a number of US governmental agencies are presently investigating the activities of this group of companies. Mr. Feltman has testified extensively in this matter

concerning asset tracing and financial related issues.

- Chilean Government (Pinochet): Mr. Feltman was retained as a testifying expert in the international money laundering complaint brought by the government of Chile against various defendants. In this matter, Mr. Feltman has provided expert testimony concerning allegations of money laundering on behalf of Espirito Santo Bank and its related banking entities. This matter has been disposed of by the United States District Court.
- E.S. Bankest, L.C. v. BDO Seidman, LLP: Mr. Feltman was retained and testified as an expert in an accounting malpractice. In this case, the audit firm had failed to detect a multi-year massive fraud in which the company, a financial Factor, massively overstated its revenue and asset base by creating false sales and undisclosed related party transactions. Mr. Feltman testified before a jury in this matter.
- Kmart Corporation: Acted as financial advisors to the Official Committee of Unsecured Creditors of Kmart Corporation, the nation's third largest general merchandise retailer. Mr. Feltman provided the lead investigative and forensic role in the Stewardship Investigation, working with multiple creditor constituencies, the Debtor in Possession and its legal and financial advisors. The Stewardship Investigation has focused on analyzing and evaluating complex commercial claims and assertions of alleged improprieties, potential causes of action against certain current and former officers, directors and third parties. The subject matter of the Stewardship Investigation is part of various US governmental agency investigations.
- Le-Nature's, Inc., *et al.*: Mr. Feltman has been retained by several parties in the Le-Nature's matter. Mr. Feltman has provided both court room testimony and a written report in connection with these retentions. Le-Nature's was a privately-owned beverage distributor which engaged in a major Ponzi scheme. Mr. Feltman's roles included an analysis of the company's financial statements and the failure of its auditor to detect the nature and extent of the fraud perpetrated by management.
- Ministry of Finance v. Aurelius Capital: Mr. Feltman was retained to and provided an expert report in connection with a dispute arising over certain sovereign debt controlled by the Ministry of Finance, Irish Republic. Mr. Feltman's report was tendered to the court, and shortly thereafter, the matter was settled in a manner favorable to the defendant.
- Morton S. Goldfine, *et al.* V. Barack Ferrazzano Kirschbaum Perlman & Nagelberg LLP, *et al.*: Mr. Feltman was retained as a testifying expert and gave testimony in court that the management of a publicly traded company had engaged in securities fraud by materially misrepresenting the company's financial condition in material omissions which were not part of the company's audited financial statement. The subject company was a financial services firm which operated a number of insurance companies across the United States.
- Peninsula Mortgage Bankers Corporation: Mr. Feltman was retained as a testifying expert and issued a report in connection with this retention. Peninsula Mortgage operated as a mortgage originator and packaged and sold its mortgage portfolios to investors. The company engaged in an elaborate fraud scheme which misrepresented the company's true financial condition, ultimately causing investors to incur substantial losses.
- Rothstein Rosenfeldt Adler, P.A. ("RRA") – Mr. Feltman and his firm were retained by the Chapter 11 trustee of RRA, a billion dollar Ponzi scheme which was uncovered by federal authorities in 2009. Mr. Feltman and his firm consulted on numerous matters including banking practices and valuation, hedge fund accounting and operating practices, and other confidential matters. Mr. Feltman and his colleagues gave testimony on certain aspects of their retention including hedge fund operating practices and accounting for hedge fund operations.

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- Sentinel Management Group, Inc.: Mr. Feltman has been retained by Jenner and Block on behalf of the liquidating trustee of Sentinel Management Group ("Sentinel"). Mr. Feltman has filed numerous expert reports in connection with various litigation matters, including claims against the Debtor's clearing bank, accounting firm, securities broker, and other counterparties and certain investors. Sentinel was a Futures Commission Merchant which failed unexpectedly and disclosed that approximately \$700 million in customer account funds were missing. Mr. Feltman and his team created extensive analysis of the customer funds including the amount and use of such diversions which disclosed a company scheme which operated a hidden fund of approximately \$4 billion in securities.
 - UBS Securities, *et al.*: Mr. Feltman and his firm were retained by Sullivan & Cromwell, an international law firm representing UBS Securities, in litigation related to the accounting fraud at HealthSouth. Mr. Feltman served as testifying expert in connection with the mechanics of the fraud, and alleged GAAP and GAAS violations and other matters relevant to various defenses offered by these Defendants.

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In re:

Chapter 11

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

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

Debtors.

**AFFIDAVIT OF JAMES S. FELTMAN IN SUPPORT OF LIQUIDATING TRUSTEE'S
APPLICATION TO EMPLOY JAMES S. FELTMAN AND MESIROW FINANCIAL
CONSULTING, LLC AS ADVISORS *NUNC PRO TUNC* TO APRIL 30, 2014**

State of Florida)
) ss:
County of Dade)

I, James S. Feltman, being duly sworn, depose and say:

1. I am a Senior Managing Director of Mesirow Financial Consulting, LLC ("**MFC**"), a professional services firm engaged in the business of providing financial advisory and related professional consulting services. MFC is a wholly-owned subsidiary of Mesirow Financial Holdings, Inc., a diversified financial services firm which also offers investment management services, insurance services, investment services, investment banking and similar financial services (collectively "**Mesirow Financial**"). I submit this affidavit on behalf of MFC in support of the application (the "**Application**")¹ of the Liquidating Trustee for the above captioned debtors and debtors-in-possession herein (collectively, the "**Debtors**")² for entry of an order, pursuant to sections 327(a), 328, and 1107(a) of the United States Bankruptcy Code, 11 U.S.C. sections 101-1330, as amended (the "**Bankruptcy Code**"), Rules 2014(a) and 2016 of

¹Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

²The "Debtors" are the following entities: Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. (collectively, the "Debtors").

the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Florida (the “**Local Bankruptcy Rules**”), authorizing the retention and employment of MFC as advisors to the Debtors [*nunc pro tunc* to April 30, 2014]. I have personal knowledge of the matters set forth herein, and if called as a witness, would testify competently thereto.³

QUALIFICATIONS OF PROFESSIONALS

2. MFC offers financial advisory services to financially distressed and troubled companies.

3. A copy of the Engagement Letter dated April 28, 2014 between the Liquidating Trustee and MFC outlining the terms of our engagement in these cases (“the “**Engagement Letter**”) is attached hereto as Exhibit A and incorporated herein by reference.

4. The Liquidating Trustee desires to employ Mr. Feltman as a consultant (expert) for the purpose of analyzing the solvency of the Debtors at various points in time and advising the Liquidating Trustee on related issues. The professionals of MFC have considerable experience with rendering such services to Trustees and other parties in numerous Chapter 11 cases. As such, MFC is qualified to perform the work required in these cases.

SERVICES TO BE RENDERED

5. The Debtors anticipate that MFC may render the following services in these cases:

- a. Preparation of an insolvency report and advising the Liquidating Trustee on related issues.

³Certain of the disclosures herein relate to matters within the knowledge of other professionals at MFC.

6. Subject to this Court's approval of the Application, MFC is willing to serve as Liquidating Trustee's advisors and to perform the services described above.

DISINTERESTEDNESS OF PROFESSIONALS


7. Based upon information supplied by the Liquidating Trustee, MFC searched its records and certain records of Mesirow Financial⁴ to identify any connection or relationship with the following entities:

- a. The Debtors and their affiliates;
- b. The Liquidating Trustee;
- c. The defendant and affiliates of the defendant in this action, including former employees;
- d. Interested parties to this action, including the lead conspirator and co-conspirators;
- e. Affiliated entities of the lead conspirator and/or co-conspirators.

The names provided to MFC by the Liquidating Trustee are set forth in Exhibit B attached hereto.

8. Based upon the database search described above, MFC does not represent any other entity having an adverse interest in connection with these cases, and does not hold or represent an interest adverse to the interests of the estates with respect to the matter on which MFC will be employed, in accordance with section 327 of the Bankruptcy Code.

⁴MFC does not intend to suggest that Bankruptcy Rule 2014 requires that a professional seeking retention under the Bankruptcy Code must disclose any connections that an *affiliate* of the professional may have to the creditors or other parties-in-interest in the bankruptcy case. Rather, out of an abundance of caution, MFC has searched certain portions of Mesirow Financial's database and made appropriate disclosures of relationships, with the exception of those relationships described in the section titled "Ethical Wall and Trading Wall Procedures."



9. MFC is a “disinterested person” as that term is defined in section 101(14), as modified by section 1107(b), of the Bankruptcy Code, given that, to the best of my information and belief, MFC:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the commencement of these Chapter 11 cases, a director, officer or employee of the Debtors; and
- c. does not have an interest materially adverse to the interests of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

10. To the best of my knowledge, except as set forth herein and in Exhibit C attached hereto and incorporated herein by reference and subject to the limitations discussed herein, (a) MFC has no connections with the Liquidating Trustee, the Debtors, defendants, and any other party-in-interest; and (b) the MFC professionals working on this matter are not relatives of the United States Trustee of the Southern District of Florida or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Southern District of Florida.

11. MFC, and in some cases Mesirow Financial, has in the past been retained by, and presently and likely in the future will provide services for, the Liquidating Trustee, certain creditors of the Debtors, other parties-in-interest, and their respective attorneys and accountants in matters unrelated to such parties’ claims against the Debtors or interests in these Chapter 11 cases. MFC currently performs or has previously performed such services for the entities listed in Exhibit C.

12. As part of its practice, MFC appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to this bankruptcy. MFC has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these Chapter 11 cases

that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest, or that would otherwise affect MFC's judgment or ability to perform services for the Liquidating Trustee.⁵

13. MFC has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these Chapter 11 cases.


ETHICAL WALL AND TRADING WALL PROCEDURES

14. Mesirow Financial has established an "Ethical Wall" between MFC and the other subsidiaries, divisions and units of Mesirow Financial. The Ethical Wall prohibits MFC from sharing confidential or non-public information concerning the Debtors and these cases with any other employees of Mesirow Financial. Likewise, the Ethical Wall prohibits any employees of Mesirow Financial from sharing confidential or non-public information concerning the Debtors and these cases with any employee of MFC. Mesirow Financial and MFC have informed all employees of the Ethical Wall procedures.

15. In addition to the Ethical Wall, Mesirow Financial has also established a "Trading Wall". In the ordinary course of business, Mesirow Financial, Inc. ("**MFI**"), Mesirow Financial's affiliated broker-dealer, may purchase or sell securities on a principal or agency basis. MFI also executes securities transactions on behalf of clients of introducing broker-dealers or unaffiliated investment advisors.⁶ In the ordinary course of business, Mesirow

⁵ From time to time, MFC and Mesirow Financial hire attorneys in the ordinary course of their business. No firm has been retained regarding any issues in this matter.

⁶ MFI provides clearing services for introducing broker-dealers as well as custodial and execution services for unaffiliated investment advisors. In connection with these services, all investment decisions occur between the introducing broker-dealer and unaffiliated investment advisor and their respective clients.



Financial's affiliated investment advisor subsidiaries, together with MFI (collectively, the "*Mesirow BD/IA Subsidiaries*"), may purchase securities, sell securities and/or provide investment advice to retail or institutional clients on a non-discretionary or discretionary basis. The securities transacted by the Mesirow BD/IA Subsidiaries may include securities issued by the Debtors, creditors, stakeholders or other parties-in-interest in these cases ("*Related Securities*").

16. Mesirow Financial has implemented certain "Trading Wall" procedures to ensure that information concerning transactions by the Mesirow BD/IA Subsidiaries in Related Securities, as well as other securities transactions by the Mesirow BD/IA Subsidiaries, will not be available to the employees of MFC. These Trading Wall procedures also permit the Mesirow BD/IA Subsidiaries to act in the best interest of their clients and in accordance with securities laws. The Mesirow BD/IA Subsidiaries are operated as separate and distinct subsidiaries from MFC. Mesirow Financial has informed the employees of the Mesirow BD/IA Subsidiaries and MFC of the Trading Wall procedures.

PROFESSIONAL COMPENSATION

17. MFC's requested compensation for professional services rendered to the Trustee will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. The Liquidating Trustee has agreed to compensate MFC for professional services rendered at its normal and customary hourly rates less a 15% discount.

18. The rates included in this Affidavit are MFC's normal and customary rates for matters of this sort. In the normal course of business, MFC revises its hourly rates on January 1 of each year. MFC requests that the rates listed below be revised to the hourly rates that are in

effect at the time the services are rendered. The current normal and customary hourly rates for the services to be rendered by MFC are as follows:

Level	Hourly Rates
Senior Managing Director, Managing Director and Director	\$895-\$950
Senior Vice President	\$725-\$795
Vice President	\$625-\$695
Senior Associate	\$495-\$595
Associate	\$295-\$445
Paraprofessional	\$160-\$250

19. MFC will also seek reimbursement for necessary expenses incurred, which shall include, but not be limited to, travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

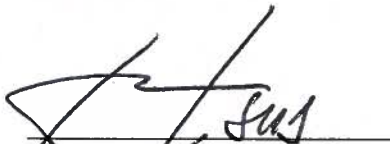
20. MFC intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. MFC has agreed to accept as compensation such sums as may be allowed by the Court. MFC understands that interim and final fee awards are subject to approval by this Court.

21. In accordance with section 504 of the Bankruptcy Code, I hereby state that there is no agreement or understanding between MFC and any other entity for the sharing of compensation received or to be received for services rendered in connection with these cases.

22. This affidavit is provided in accordance with section 327(a), 328 and 1103(b) of the Bankruptcy Code and Bankruptcy Rule 2014.



23. I have read the Application, and, to the best of my knowledge, information and belief, the contents of said Application are true and correct.



James S. Feltman
Senior Managing Director
600 Brickell Ave, Suite 2525 IS this address Correct?
Miami, FL 33131

Sworn to and subscribed before me this 28TH
day of MAY, 2014

Anne V. Miller

Notary Public

State of NEW YORK

County of NEW YORK

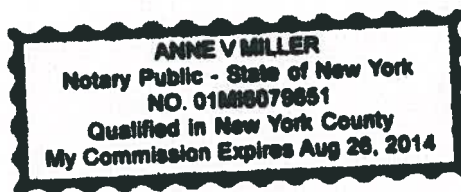


EXHIBIT A
ENGAGEMENT LETTER



600 Brickell Avenue, Suite 2525, Miami, Florida 33131
305.416.3333 • mesirowfinancial.com

April 28, 2014

Barry E. Mukamal, Liquidating Trustee
c/o Meland Russin & Budwick
Southeast Financial Center, Suite 3200
200 South Biscayne Boulevard
Miami, Florida 33131

RE: PALM BEACH FINANCE PARTNERS, L.P., CASE NO. 09-36379-PGH
PALM BEACH FINANCE II, L.P., CASE NO. 09-36396-PGH

Dear Mr. Mukamal:

This letter (the "Engagement Letter") and the attached *Standard Terms and Conditions* confirm the understanding and agreement between Mesirow Financial Consulting LLC ("MFC") and Barry E. Mukamal as Liquidating Trustee ("Client"), whereby Client has retained MFC to provide advisory services in the above referenced matter.

SCOPE OF SERVICES

1. Client has indicated their intention to designate a MFC professional as a possible witness in the above-referenced matter. The subject matter and scope of any such testimony will be subject to Client's direction; however, Client understands that MFC shall undertake all work MFC deems necessary to deliver such testimony. Furthermore, Client also understands that the professional conclusions reached regarding this matter are those of the MFC professional. Accordingly, MFC has not and cannot predict what conclusions the MFC professional will reach concerning the specific questions or issues for which the MFC professional's opinion testimony may be requested. Client additionally agrees not to schedule any depositions or trial testimony for any MFC employee without first consulting with the MFC employee to ensure availability.

2. Client will make available to MFC the documents necessary for MFC professionals to complete all requested services. Should MFC determine that additional documents are necessary, MFC will make all requests for such records to Client.

CONFLICTS OF INTEREST

3. An "Ethical Wall" and a "Trading Wall" are maintained between MFC and its affiliates, which include other subsidiaries, divisions and units of Mesirow Financial Holdings, Inc. (MFC's parent company) ("Mesirow Financial").

4. The Ethical Wall prohibits MFC from sharing confidential or non-public information concerning any of its engagements, including in the case of engagements that are not publicly-known, the identity of MFC's clients, with any other employees of Mesirow Financial and prohibits any employees of Mesirow Financial from sharing confidential or non-public information concerning any engagement with any employee of MFC.

5. The Trading Wall allows Mesirow Financial's broker-dealer and investment advisor affiliates (the "BD/IA Affiliates") to purchase or sell securities on a principal or agency basis, execute securities transactions on behalf of clients of introducing broker-dealers or unaffiliated investment advisors, purchase securities, sell securities and/or provide investment advice to retail or institutional clients on a non-discretionary or discretionary basis, including securities which may have been issued by any party involved with any engagement, including the client, creditors, stakeholders or other parties-in-interest. The Trading Wall procedures are designed to ensure that information concerning transactions by the Mesirow BD/IA Affiliates will not be available to the employees of MFC and permit the Mesirow BD/IA Affiliates to act in the best interest of their clients and in accordance with U.S. securities laws.

6. Client has requested that MFC determine if any work currently being performed by MFC would pose a conflict with the work that is the subject of this Engagement Letter. As of the date of this Engagement Letter, MFC has determined that MFC can perform the work contemplated herein, free of any conflict of interest. James Feltman and MFC, LLC are employed by the Chapter 7 Trustee of Lancelot Investors LLP, pending in the US Bankruptcy Court in the Northern District of Illinois

7. During the course of this engagement, Client agrees to inform MFC of additional parties to the dispute or name changes for those parties provided. Should this information or any other circumstance that comes to MFC's attention have the potential to change MFC's prior conclusion with regard to a conflict of interest, MFC will advise Client as soon as possible.

FEES AND BILLING ARRANGEMENTS

8. MFC's fees are based upon the hours actually expended by each engagement team member at each member's applicable hourly billing rate. MFC's standard hourly billing rates by professional level are:

Level	Hourly Rates
Senior Managing Director, Managing Director and Director	\$895-\$950
Senior Vice President	\$725-\$795
Vice President	\$625-\$695
Senior Associate	\$495-\$595
Associate	\$295-\$445
Paraprofessional	\$160-\$250

9. In the normal course of business, MFC revises its hourly rates on January 1 of each year. Client understands that the hourly rates charged for the work on this engagement will reflect the hourly rates in effect at the time services are rendered.

With respect to this engagement, MFC has agreed to apply a 15% discount to its fees as determined under the above rate structure.

10. Client, subject to an Order of Court, agrees to reimburse MFC for any out-of-pocket expenses, including, without limitation, travel, photocopying, delivery services, postage, vendor changes and other out-of-pocket expenses incurred in providing professional services.

11. MFC's fees and expenses are not contingent or conditioned upon the specific advice, conclusions, opinions or testimony rendered in this matter. MFC does not predict or guarantee any result or resolution in this matter. MFC will meet with Client regularly to discuss its ongoing work and associated fees.

12. Due to the nature of this assignment, Client agrees that invoices need only contain general time descriptions in blocks of daily or weekly increments.

13. Invoices will be presented monthly. Client shall be responsible for paying MFC's fees and expenses in connection with this engagement.

14. MFC shall be compensated for any time and expenses (including, without limitation, any fees and expenses of legal counsel) that may be incurred in connection with this engagement, including, without limitation, considering or responding to discovery requests or other requests for documents or information, participating as a witness or otherwise in any legal, regulatory or other proceedings, preparing or negotiating this engagement letter or defending MFC's retention or performance of services hereunder.

OTHER MATTERS

15. To the extent of any inconsistency between the terms of this Engagement Letter and the Standard Terms and Conditions, the terms of this Engagement Letter shall govern. Client acknowledges agreement with the terms stated herein and acknowledges they have reviewed and agreed to be bound to the terms of this Engagement Letter and the attached Standard Terms and Conditions, as evidenced by their signatures below, which may be executed in multiple counterparts. Please return to MFC the signed copy of this Engagement Letter by facsimile or portable document format ("pdf"). Facsimile and pdf signatures shall be deemed original, binding signatures.

We appreciate the opportunity to work with you.

Very truly yours,

Mesirow Financial Consulting LLC

By:

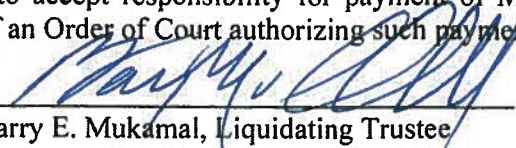


Senior Managing Director

Mesirow Financial

Acceptance by Barry E. Mukamal, Liquidating Trustee:

The above Engagement Letter and the attached Standard Terms and Conditions confirm our understanding of the services which MFC will perform relating to the above referenced matter and the fee arrangement and our understanding and agreement to the terms of the Engagement Letter and the attached Standard Terms and Conditions. Any professional responsibility MFC has to communicate information to us as a client will be discharged by communicating such information to the Firm. Also, I Barry Mukamal agree, not individually, but as Liquidating Trustee, to accept responsibility for payment of MFC's fees, as described above, subject to receipt of an Order of Court authorizing such payment(s).

By: 
Barry E. Mukamal, Liquidating Trustee

Title: Liquidating Trustee

Date: 05/07/14

Approval by the Palm Beach Finance II Liquidating Trust Monitor:

On behalf of the Palm Beach Finance II Liquidating Trust, I approve the retention of Mesirow Financial Consulting, LLC as provided in the above Engagement Letter and the attached Standard Terms and Conditions.

By: _____
Geoffrey Varga

Title: Palm Beach Finance II Liquidating Trust Monitor

Date: _____

Mesirow Financial Consulting, LLC
Standard Terms and Conditions for Advisory Services

1. Services. It is understood and agreed that MFC's services may include advice and recommendations, but all decisions in connection with the use of such advice and recommendations shall be the responsibility of, and made by the Client. References herein to Client shall refer collectively to the addressee(s) of the Engagement Letter to which these Terms and Conditions are attached. The Engagement Letter and these Terms and Conditions shall be collectively referred to as the "Agreement."

2. Payment of Invoices. Client agrees to pay properly submitted invoices within thirty (30) days of the invoice date or such other due date as may be indicated in the Engagement Letter. MFC shall have the right to halt or terminate entirely its services under the Agreement until payment is received on past due invoices. MFC will impose interest at a rate equal to one-half percent (1/2%) per month on any outstanding balance that remains unpaid for more than 30 days after issuance of the invoice(s). All fees, charges and other amounts payable to MFC under the Agreement do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on MFC's net income or taxes arising from the employment or independent contractor relationship between MFC and its personnel. In the event that Client disagrees with or questions any amount due under an invoice, Client agrees that it shall communicate such disagreement or questions to MFC in writing, within thirty (30) days of the invoice date and shall waive the right to do so if such disagreement or questions are not communicated to MFC in writing within that time period.

3. Term. Unless terminated sooner in accordance with the terms set forth below, the Agreement shall terminate on the completion of MFC's services thereunder. In addition, either party may terminate the Agreement at any time by giving written notice to the other party not less than ten (10) calendar days (or as otherwise provided in the Engagement Letter) before the effective date of termination. MFC shall be paid in full for all services rendered or expenses incurred as of the date of termination.

4. Ownership.

(a) MFC Property. MFC has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the

Agreement, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how, and techniques, models, templates; software, user interfaces and screen designs; general purpose consulting and software tools, utilities and routines; and logic, coherence and methods of operation of systems (collectively, the "MFC Property"). MFC retains all ownership rights in the MFC Property. Client shall acquire

no right or interest in such property. In addition, MFC shall be free to provide services of any kind to any other party as MFC deems appropriate, and may use the MFC Property to do so. MFC acknowledges that MFC Property shall not include any of Client's confidential information or tangible or intangible property, and MFC shall have no ownership rights in such property.

(b) Ownership of Deliverables. All documents, materials or information of any kind created by MFC in connection with this engagement, including, without limitation, any written reports, memoranda, work papers or status summaries, are work product (collectively, "Work Product"). All Work Product shall be owned and maintained by MFC. It is agreed that all Work Product and all other working papers and other documents prepared by MFC pursuant to this engagement will be maintained as confidential materials and will not be disclosed to third parties without the Client's consent, except as may be required by law, regulation, or judicial or administrative process. MFC agrees to notify the Client promptly of any of the following events: (a) a request by anyone to examine, inspect, or copy any Work Product or other working papers, documents or records relating to this engagement; or (b) any attempt to serve, or the actual service of, any court order, subpoena, or summons upon MFC that requires the production of such documents or records.

5. Limitation on Warranties. THIS IS A SERVICES ENGAGEMENT. MFC WARRANTS THAT IT WILL PERFORM SERVICES UNDER THE AGREEMENT IN GOOD FAITH, WITH QUALIFIED PERSONNEL IN A COMPETENT AND WORKMANLIKE MANNER. MFC DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

6. Limitation on Damages. MFC shall not be liable to the Client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Agreement for an aggregate amount in excess of the fees paid to MFC for services rendered by MFC under the Agreement. In no event shall MFC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss, whether in contract, statute, tort or otherwise.

7. Indemnification.

(a) Client will indemnify, defend and hold harmless MFC, its shareholders, affiliates, principals, members, managers, officers, directors, employees, subcontractors, attorneys,

professionals, representatives and agents (collectively, the "Indemnified Parties" or, individually, the "Indemnified Party") against any and all losses, claims, damages, liabilities, penalties, obligations and expenses, including, without limitation, the costs and expenses for counsel or others (including employees of MFC, based on their then current hourly billing rates) in investigating, preparing or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, as and when incurred, caused by, relating to, based upon or arising out of (directly or indirectly) the Agreement; provided, however, that such indemnity shall not apply to any such loss, claim, damage, liability or expense to the extent it is found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted primarily and directly from such Indemnified Party's gross negligence or willful misconduct.

(b) Client acknowledges and agrees that any advice, recommendations, information or Work Product provided to Client by MFC in connection with this engagement is for the confidential use of Client and, (except as otherwise required by law or permitted by the Agreement), Client will not disclose or permit access to such advice, recommendations, information or Work Product to any third party or summarize or refer to such advice, recommendations, information or Work Product or to MFC's engagement without, in each case, MFC's prior written consent. Client is responsible for all information it provides to third parties directly, or indirectly through MFC, and it agrees to clearly so state in writing to all such third parties. In furtherance of the foregoing, Client will indemnify, defend and hold harmless the Indemnified Parties from and against any and all liabilities suffered by or asserted against the Indemnified Parties in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon MFC's advice, recommendations, information or Work Product as a result of Client's use or disclosure of such advice, recommendations, information or Work Product.

(c) The Indemnified Parties shall promptly notify Client of any claim for which they seek indemnification provided that any failure to notify the Client or timely notify the Client shall not impact, in any way, the applicability of the indemnification provisions contained herein. The Client shall have the right to conduct the defense or settlement of any such claim at its sole expense, and the Indemnified Parties shall cooperate. The Indemnified Parties shall nonetheless have the right to participate in such defense at Client's cost. The Indemnified Parties shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages.

8. Cooperation; Use of Information.

(a) Client agrees to cooperate with MFC in the performance of the services under the Agreement and shall provide MFC with timely access to and use of Client's personnel, facilities, equipment, data and information or

such other personnel, facilities, equipment, data and information to the extent necessary for MFC to perform the services under the Agreement. The Engagement Letter may set forth additional obligations of Client in connection with the engagement. As requested by MFC, Client acknowledges that Client's failure to assign Client personnel having skills commensurate with their role with respect to this engagement could adversely affect MFC's ability to provide the services under the Agreement.

(b) Client acknowledges and agrees that MFC may, in performing its obligations pursuant to this Agreement, use data, material, and other information furnished by Client without any independent investigation or verification and that MFC shall be entitled to rely upon the accuracy and completeness of such information in performing the services under the Agreement.

9. Force Majeure. Neither Client nor MFC shall be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. Limitation on Actions. No action, regardless of form, arising out of or relating to this engagement, may be brought by Client more than one year after the cause of action has accrued.

11. Independent Contractor. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. Confidentiality.

(a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials (including without limitation Work Product) obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") in the course of performing the services under the Agreement: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; or (iv) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

(b) The Receiving Party will deliver to the Disclosing Party all Confidential Information of the Disclosing Party

and all copies thereof when the Disclosing Party requests the same, except for one copy thereof that the Receiving Party may retain for its records. The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required to be disclosed pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.

(c) Each party shall be deemed to have met its nondisclosure obligations under this Paragraph 12 as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.

(d) If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall provide prompt written notice to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.

(e) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Terms and Conditions is or is intended to be construed as a condition of confidentiality within the meaning of Internal Revenue Code sections 6011, 6111, 6112 or the regulations thereunder. Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement that reduces or defers Federal tax and all materials of any kind (including opinions or other tax analyses) that are provided to Client relating to such tax treatment and tax structure.

13. **Survival.** The provisions of Paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 hereof shall survive the expiration or termination of this engagement.

14. **Assignment.** Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. However, MFC may use subcontractors to provide services under the Agreement.

15. **Severability.** In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. **Governing Law.** The Engagement Letter and these Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to the conflict of laws provisions thereof.

17. **Arbitration.** The parties agree that any dispute or controversy that arises from or relates to this Agreement that cannot be resolved by the parties shall be submitted to arbitration in New York, New York in accordance with the applicable rules, regulations, policies and procedures of the Commercial Arbitration Rules of the American Arbitration Association ("AAA") and the Federal Arbitration Act. The decision of the arbitrators shall be final and binding. The arbitration shall be conducted before a panel of three neutral arbitrators, with one arbitrator named by each party and the third named by the two-party-appointed arbitrators, or (if they should fail to agree on the third) by the AAA.

18. **Miscellaneous.**

(a) In accepting this engagement, Client acknowledges that completion of this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). This engagement shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

(b) MFC may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that MFC transmits to Client.

(c) Neither party shall use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding anything herein to the contrary, MFC may reference or list Client's name and/or a general description of the engagement. Client also agrees that upon reasonable prior notice from MFC, Client will be willing to provide a reference for MFC (e.g., in the form of analyst telephone calls, client telephone calls, presentations and the like).

(d) Any notices given pursuant to this Agreement shall be in writing, delivered to the address (es) set forth in the Engagement Letter, and shall be considered given when received.

19. **Entire Agreement.** This Agreement, including the

Engagement Letter and all Exhibits, constitute the entire agreement between MFC and Client with respect to this engagement and supersede all other oral and written

representation, understandings or agreements relating to this engagement.

Revised: November 15, 2011

EXHIBIT B

This information is being provided in connection with the Affidavit of James S. Feltman in support of the Application for Order Authorizing the Retention and Employment of Mesirow Financial Consulting, LLC as Financial Advisors to the Liquidating Trustee. The following names were compared to MFC's client database and certain records in Mesirow Financial's client database to identify any connection or relationship:

- Barry E Mukamal in his capacity as Liquidating Trustee of the Palm Beach Finance Partners Liquidating Trust and Palm Beach Finance II Liquidating Trust
- General Electric Capital Corporation
- GE Capital
- Palm Beach Finance Partners LP
- Palm Beach Finance II LP
- PBFP Holdings, LLC
- Feehan, Paul
- Menczynski, Richard
- Morrone, John
- Midkiff, Catharine
- Petters, Thomas
- Petters Company Inc
- Petters Group Worldwide LLC
- Petters Capital Inc
- RedtagBiz Inc
- Redtagoutlet.com Inc
- Metro Gem Inc

EXHIBIT C

This information is being provided in connection with the Affidavit of James S. Feltman in support of the Application for Order Authorizing the Retention and Employment of Mesirow Financial Consulting, LLC as Financial Advisors to the Trustee. MFC or Mesirow Financial have or had business relationships with, currently render or have previously rendered services in matters unrelated to these Chapter 11 cases for the following entities:

MFC has been retained as financial advisor to the Chapter 7 Trustee of Lancelot Investors Fund, L.P., *et al.*, pending in the United States Bankruptcy Court in the Northern District of Illinois.



600 Brickell Avenue, Suite 2525, Miami, Florida 33131
305.416.3333 • mesirowfinancial.com

April 28, 2014

Barry E. Mukamal, Liquidating Trustee
c/o Meland Russin & Budwick
Southeast Financial Center, Suite 3200
200 South Biscayne Boulevard
Miami, Florida 33131

RE: PALM BEACH FINANCE PARTNERS, L.P., CASE NO. 09-36379-PGH
PALM BEACH FINANCE II, L.P., CASE NO. 09-36396-PGH

Dear Mr. Mukamal:

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SCOPE OF SERVICES

1. Client has indicated their intention to designate a MFC professional as a possible witness in the above-referenced matter. The subject matter and scope of any such testimony will be subject to Client's direction; however, Client understands that MFC shall undertake all work MFC deems necessary to deliver such testimony. Furthermore, Client also understands that the professional conclusions reached regarding this matter are those of the MFC professional. Accordingly, MFC has not and cannot predict what conclusions the MFC professional will reach concerning the specific questions or issues for which the MFC professional's opinion testimony may be requested. Client additionally agrees not to schedule any depositions or trial testimony for any MFC employee without first consulting with the MFC employee to ensure availability.

2. Client will make available to MFC the documents necessary for MFC professionals to complete all requested services. Should MFC determine that additional documents are necessary, MFC will make all requests for such records to Client.

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3. An "Ethical Wall" and a "Trading Wall" are maintained between MFC and its affiliates, which include other subsidiaries, divisions and units of Mesirow Financial Holdings, Inc. (MFC's parent company) ("Mesirow Financial").

4. The Ethical Wall prohibits MFC from sharing confidential or non-public information concerning any of its engagements, including in the case of engagements that are not publicly-known, the identity of MFC's clients, with any other employees of Mesirow Financial and prohibits any employees of Mesirow Financial from sharing confidential or non-public information concerning any engagement with any employee of MFC.

5. The Trading Wall allows Mesirow Financial's broker-dealer and investment advisor affiliates (the "BD/IA Affiliates") to purchase or sell securities on a principal or agency basis, execute securities transactions on behalf of clients of introducing broker-dealers or unaffiliated investment advisors, purchase securities, sell securities and/or provide investment advice to retail or institutional clients on a non-discretionary or discretionary basis, including securities which may have been issued by any party involved with any engagement, including the client, creditors, stakeholders or other parties-in-interest. The Trading Wall procedures are designed to ensure that information concerning transactions by the Mesirow BD/IA Affiliates will not be available to the employees of MFC and permit the Mesirow BD/IA Affiliates to act in the best interest of their clients and in accordance with U.S. securities laws.

6. Client has requested that MFC determine if any work currently being performed by MFC would pose a conflict with the work that is the subject of this Engagement Letter. As of the date of this Engagement Letter, MFC has determined that MFC can perform the work contemplated herein, free of any conflict of interest. James Feltman and MFC, LLC are employed by the Chapter 7 Trustee of Lancelot Investors LLP, pending in the US Bankruptcy Court in the Northern District of Illinois

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With respect to this engagement, MFC has agreed to apply a 15% discount to its fees as determined under the above rate structure.

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14. MFC shall be compensated for any time and expenses (including, without limitation, any fees and expenses of legal counsel) that may be incurred in connection with this engagement, including, without limitation, considering or responding to discovery requests or other requests for documents or information, participating as a witness or otherwise in any legal, regulatory or other proceedings, preparing or negotiating this engagement letter or defending MFC's retention or performance of services hereunder.

OTHER MATTERS

15. To the extent of any inconsistency between the terms of this Engagement Letter and the Standard Terms and Conditions, the terms of this Engagement Letter shall govern. Client acknowledges agreement with the terms stated herein and acknowledges they have reviewed and agreed to be bound to the terms of this Engagement Letter and the attached Standard Terms and Conditions, as evidenced by their signatures below, which may be executed in multiple counterparts. Please return to MFC the signed copy of this Engagement Letter by facsimile or portable document format ("pdf"). Facsimile and pdf signatures shall be deemed original, binding signatures.

We appreciate the opportunity to work with you.

Very truly yours,

Mesirow Financial Consulting LLC

By:

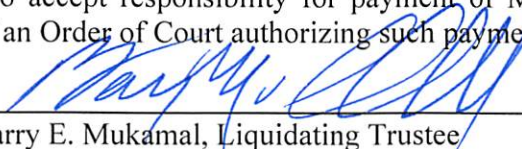


Senior Managing Director

Mesirow Financial

Acceptance by Barry E. Mukamal, Liquidating Trustee:

The above Engagement Letter and the attached Standard Terms and Conditions confirm our understanding of the services which MFC will perform relating to the above referenced matter and the fee arrangement and our understanding and agreement to the terms of the Engagement Letter and the attached Standard Terms and Conditions. Any professional responsibility MFC has to communicate information to us as a client will be discharged by communicating such information to the Firm. Also, I Barry Mukamal agree, not individually, but as Liquidating Trustee, to accept responsibility for payment of MFC's fees, as described above, subject to receipt of an Order of Court authorizing such payment(s).

By: 
Barry E. Mukamal, Liquidating Trustee

Title: Liquidating Trustee

Date: 05/07/14

Approval by the Palm Beach Finance II Liquidating Trust Monitor:

On behalf of the Palm Beach Finance II Liquidating Trust, I approve the retention of Mesirow Financial Consulting, LLC as provided in the above Engagement Letter and the attached Standard Terms and Conditions.

By: _____
Geoffrey Varga

Title: Palm Beach Finance II Liquidating Trust Monitor

Date: _____

Mesirow Financial Consulting, LLC
Standard Terms and Conditions for Advisory Services

1. Services. It is understood and agreed that MFC's services may include advice and recommendations, but all decisions in connection with the use of such advice and recommendations shall be the responsibility of, and made by the Client. References herein to Client shall refer collectively to the addressee(s) of the Engagement Letter to which these Terms and Conditions are attached. The Engagement Letter and these Terms and Conditions shall be collectively referred to as the "Agreement."

2. Payment of Invoices. Client agrees to pay properly submitted invoices within thirty (30) days of the invoice date or such other due date as may be indicated in the Engagement Letter. MFC shall have the right to halt or terminate entirely its services under the Agreement until payment is received on past due invoices. MFC will impose interest at a rate equal to one-half percent (1/2%) per month on any outstanding balance that remains unpaid for more than 30 days after issuance of the invoice(s). All fees, charges and other amounts payable to MFC under the Agreement do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on MFC's net income or taxes arising from the employment or independent contractor relationship between MFC and its personnel. In the event that Client disagrees with or questions any amount due under an invoice, Client agrees that it shall communicate such disagreement or questions to MFC in writing, within thirty (30) days of the invoice date and shall waive the right to do so if such disagreement or questions are not communicated to MFC in writing within that time period.

3. Term. Unless terminated sooner in accordance with the terms set forth below, the Agreement shall terminate on the completion of MFC's services thereunder. In addition, either party may terminate the Agreement at any time by giving written notice to the other party not less than ten (10) calendar days (or as otherwise provided in the Engagement Letter) before the effective date of termination. MFC shall be paid in full for all services rendered or expenses incurred as of the date of termination.

4. Ownership.

(a) **MFC Property.** MFC has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the

Agreement, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how, and techniques, models, templates; software, user interfaces and screen designs; general purpose consulting and software tools, utilities and routines; and logic, coherence and methods of operation of systems (collectively, the "MFC Property"). MFC retains all ownership rights in the MFC Property. Client shall acquire

no right or interest in such property. In addition, MFC shall be free to provide services of any kind to any other party as MFC deems appropriate, and may use the MFC Property to do so. MFC acknowledges that MFC Property shall not include any of Client's confidential information or tangible or intangible property, and MFC shall have no ownership rights in such property.

(b) **Ownership of Deliverables.** All documents, materials or information of any kind created by MFC in connection with this engagement, including, without limitation, any written reports, memoranda, work papers or status summaries, are work product (collectively, "Work Product"). All Work Product shall be owned and maintained by MFC. It is agreed that all Work Product and all other working papers and other documents prepared by MFC pursuant to this engagement will be maintained as confidential materials and will not be disclosed to third parties without the Client's consent, except as may be required by law, regulation, or judicial or administrative process. MFC agrees to notify the Client promptly of any of the following events: (a) a request by anyone to examine, inspect, or copy any Work Product or other working papers, documents or records relating to this engagement; or (b) any attempt to serve, or the actual service of, any court order, subpoena, or summons upon MFC that requires the production of such documents or records.

5. Limitation on Warranties. THIS IS A SERVICES ENGAGEMENT. MFC WARRANTS THAT IT WILL PERFORM SERVICES UNDER THE AGREEMENT IN GOOD FAITH, WITH QUALIFIED PERSONNEL IN A COMPETENT AND WORKMANLIKE MANNER. MFC DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

6. Limitation on Damages. MFC shall not be liable to the Client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Agreement for an aggregate amount in excess of the fees paid to MFC for services rendered by MFC under the Agreement. In no event shall MFC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss, whether in contract, statute, tort or otherwise.

7. Indemnification.

(a) Client will indemnify, defend and hold harmless MFC, its shareholders, affiliates, principals, members, managers, officers, directors, employees, subcontractors, attorneys,

professionals, representatives and agents (collectively, the "Indemnified Parties" or, individually, the "Indemnified Party") against any and all losses, claims, damages, liabilities, penalties, obligations and expenses, including, without limitation, the costs and expenses for counsel or others (including employees of MFC, based on their then current hourly billing rates) in investigating, preparing or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, as and when incurred, caused by, relating to, based upon or arising out of (directly or indirectly) the Agreement; provided, however, that such indemnity shall not apply to any such loss, claim, damage, liability or expense to the extent it is found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted primarily and directly from such Indemnified Party's gross negligence or willful misconduct.

(b) Client acknowledges and agrees that any advice, recommendations, information or Work Product provided to Client by MFC in connection with this engagement is for the confidential use of Client and, (except as otherwise required by law or permitted by the Agreement), Client will not disclose or permit access to such advice, recommendations, information or Work Product to any third party or summarize or refer to such advice, recommendations, information or Work Product or to MFC's engagement without, in each case, MFC's prior written consent. Client is responsible for all information it provides to third parties directly, or indirectly through MFC, and it agrees to clearly so state in writing to all such third parties. In furtherance of the foregoing, Client will indemnify, defend and hold harmless the Indemnified Parties from and against any and all liabilities suffered by or asserted against the Indemnified Parties in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon MFC's advice, recommendations, information or Work Product as a result of Client's use or disclosure of such advice, recommendations, information or Work Product.

(c) The Indemnified Parties shall promptly notify Client of any claim for which they seek indemnification provided that any failure to notify the Client or timely notify the Client shall not impact, in any way, the applicability of the indemnification provisions contained herein. The Client shall have the right to conduct the defense or settlement of any such claim at its sole expense, and the Indemnified Parties shall cooperate. The Indemnified Parties shall nonetheless have the right to participate in such defense at Client's cost. The Indemnified Parties shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages.

8. Cooperation; Use of Information.

(a) Client agrees to cooperate with MFC in the performance of the services under the Agreement and shall provide MFC with timely access to and use of Client's personnel, facilities, equipment, data and information or

such other personnel, facilities, equipment, data and information to the extent necessary for MFC to perform the services under the Agreement. The Engagement Letter may set forth additional obligations of Client in connection with the engagement. As requested by MFC, Client acknowledges that Client's failure to assign Client personnel having skills commensurate with their role with respect to this engagement could adversely affect MFC's ability to provide the services under the Agreement.

(b) Client acknowledges and agrees that MFC may, in performing its obligations pursuant to this Agreement, use data, material, and other information furnished by Client without any independent investigation or verification and that MFC shall be entitled to rely upon the accuracy and completeness of such information in performing the services under the Agreement.

9. Force Majeure. Neither Client nor MFC shall be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. Limitation on Actions. No action, regardless of form, arising out of or relating to this engagement, may be brought by Client more than one year after the cause of action has accrued.

11. Independent Contractor. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. Confidentiality.

(a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials (including without limitation Work Product) obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") in the course of performing the services under the Agreement: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; or (iv) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

(b) The Receiving Party will deliver to the Disclosing Party all Confidential Information of the Disclosing Party

and all copies thereof when the Disclosing Party requests the same, except for one copy thereof that the Receiving Party may retain for its records. The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required to be disclosed pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.

(c) Each party shall be deemed to have met its nondisclosure obligations under this Paragraph 12 as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.

(d) If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall provide prompt written notice to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.

(e) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Terms and Conditions is or is intended to be construed as a condition of confidentiality within the meaning of Internal Revenue Code sections 6011, 6111, 6112 or the regulations thereunder. Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement that reduces or defers Federal tax and all materials of any kind (including opinions or other tax analyses) that are provided to Client relating to such tax treatment and tax structure.

13. Survival. The provisions of Paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 hereof shall survive the expiration or termination of this engagement.

14. Assignment. Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. However, MFC may use subcontractors to provide services under the Agreement.

15. Severability. In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. Governing Law. The Engagement Letter and these Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to the conflict of laws provisions thereof.

17. Arbitration. The parties agree that any dispute or controversy that arises from or relates to this Agreement that cannot be resolved by the parties shall be submitted to arbitration in New York, New York in accordance with the applicable rules, regulations, policies and procedures of the Commercial Arbitration Rules of the American Arbitration Association ("AAA") and the Federal Arbitration Act. The decision of the arbitrators shall be final and binding. The arbitration shall be conducted before a panel of three neutral arbitrators, with one arbitrator named by each party and the third named by the two-party-appointed arbitrators, or (if they should fail to agree on the third) by the AAA.

18. Miscellaneous.

(a) In accepting this engagement, Client acknowledges that completion of this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). This engagement shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

(b) MFC may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that MFC transmits to Client.

(c) Neither party shall use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding anything herein to the contrary, MFC may reference or list Client's name and/or a general description of the engagement. Client also agrees that upon reasonable prior notice from MFC, Client will be willing to provide a reference for MFC (e.g., in the form of analyst telephone calls, client telephone calls, presentations and the like).

(d) Any notices given pursuant to this Agreement shall be in writing, delivered to the address (es) set forth in the Engagement Letter, and shall be considered given when received.

19. Entire Agreement. This Agreement, including the

Engagement Letter and all Exhibits, constitute the entire agreement between MFC and Client with respect to this engagement and supersede all other oral and written

representation, understandings or agreements relating to this engagement.

Revised: November 15, 2011

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.,

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

Debtors.

_____ /

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF JAMES S. FELTMAN, NUNC PRO TUNC TO APRIL 30, 2014**

THIS CAUSE came before the Court on _____ at _____ upon the Liquidating Trustee's *Application to Employ James S. Feltman* (the "***Applicant***") *nunc pro tunc to April 30, 2014* [ECF No. _____] (the "***Application***"). Upon the representations that the Applicant (i) is duly qualified, (ii) holds no interest adverse to the Liquidating Trustee or the Debtors' estates in the matters upon which he is engaged, (iii) is a disinterested person as required by 11 U.S.C. § 327(a), (iv) has disclosed any connections with parties set forth in *Fed. R. Bankr. P.* 2014, and

(v) his employment is necessary and would be in the best interests of the Debtors' estates and their creditors, it is

ORDERED as follows:

1. The Application is **GRANTED**, *nunc pro tunc* to April 30, 2014.
2. The Liquidating Trustee is authorized to retain the Applicant as a consultant (expert) pursuant to 11 U.S.C. §§ 327, 330 and 331, and the terms set forth in the Application.
3. Applicant is entitled to monthly interim compensation for fees and expenses incurred and shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of same.
4. The "Pro Rata Allocation Formula" is the proper methodology to allocate Applicant's fees and expenses between the two estates.

###

Submitted By:

James C. Moon, Esquire
Florida Bar No. 938211
jmoon@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
Counsel for Liquidating Trustee
3200 Southeast Financial Center
200 South Biscayne Boulevard
Miami, Florida 33131
Telephone: (305) 358-6363
Telefax: (305) 358-1221

Copies Furnished To:

Attorney James C. Moon is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.

Mailing Information for Case 09-36379-PGH

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **Geoffrey S. Aaronson** gaaronson@aspalaw.com, jevans@aspalaw.com
- **Melissa Alagna** mma@segallgordich.com, jxp@segallgordich.com
- **Vincent F Alexander** vfa@kttl.com, lf@kttl.com
- **Keith T Appleby** kappleby@hwhlaw.com, lbecker@hwhlaw.com
- **Paul A Avron** pavron@bergersingerman.com, efile@bergersingerman.com; efile@ecf.inforuptcy.com
- **Scott L. Baena** sbaena@bilzin.com, eservice@bilzin.com; lflores@bilzin.com
- **Marc P Barmat** ndixon@furrcohen.com, mbarmat@furrcohen.com; atty_furrcohen@bluestylus.com
- **Sean M. Berkowitz** sean.berkowitz@lw.com, chefiling@lw.com; william.katt@lw.com; roger.schwartz@lw.com; robert.malionek@lw.com; megan.fitzpatrick@lw.com; barbara.pipchok@lw.com
- **Steven M Berman** sberman@slk-law.com, bgoodall@slk-law.com
- **Mark D. Bloom** bloomm@gtlaw.com, MiaLitDock@gtlaw.com; miaecfbky@gtlaw.com
- **Noel R Boeke** noel.boeke@hkllaw.com, wendysue.henry@hkllaw.com
- **Michael S Budwick** mbudwick@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Michael S Budwick** mbudwick@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Dennis M. Campbell** dcampbell@campbelllawfirm.net, gschmied@campbelllawfirm.net; lartigas@campbelllawfirm.net
- **Rilyn A Carnahan** rilyn.carnahan@gmlaw.com, efileu1092@gmlaw.com; efileu1089@gmlaw.com; efileu1435@gmlaw.com; efileu1094@gmlaw.com; lauren.baio@gmlaw.com
- **Francis L. Carter** flc@katzbarron.com, lcf@katzbarron.com
- **Francis L. Carter** flc@katzbarron.com, lcf@katzbarron.com
- **Lisa M. Castellano** lcastellano@becker-poliakoff.com, thenry@becker-poliakoff.com; tfritz@becker-poliakoff.com
- **Helen Davis Chaitman** hchaitman@beckerny.com, jgorchkova@beckerny.com; lblanco@beckerny.com; cdavis@beckerny.com
- **Helen Davis Chaitman** hchaitman@beckerny.com, jgorchkova@beckerny.com; lblanco@beckerny.com; cdavis@beckerny.com
- **Franck D Chantayan** franck@chantayan.com
- **Daniel DeSouza** ddesouza@bplegal.com, cgeilman@bplegal.com; tfritz@bplegal.com
- **John R. Dodd** doddj@gtlaw.com, miaecfbky@gtlaw.com; mialitdock@gtlaw.com
- **John D Eaton** jeaton@shawde-eaton.com, sramirez@shawde-eaton.com
- **Darren D. Farfante** dfarfante@fowlerwhite.com, Denise.Strand@bipec.com
- **Heidi A. Feinman** Heidi.A.Feinman@usdoj.gov
- **Jonathan S. Feldman** jfeldman@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **G Steven Fender** efileu1113@gmlaw.com, efileu1094@gmlaw.com; efileu1092@gmlaw.com; efileu1435@gmlaw.com; lauren.baio@gmlaw.com
- **David S Foster** chefiling@lw.com
- **Robert G Fracasso Jr** rfracasso@shutts.com, jgoodwin@shutts.com
- **Robert C Furr** bnasralla@furrcohen.com, atty_furrcohen@bluestylus.com
- **Solomon B Genet** sgenet@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **John H Genovese** jgenovese@gjb-law.com, hburke@gjb-law.com; gjbecf@gjb-law.com
- **Michael I Goldberg** michael.goldberg@akerman.com, charlene.cerda@akerman.com
- **Lawrence Gordich** LAG@segallgordich.com, jxp@segallgordich.com; mma@segallgordich.com
- **Scott M. Grossman** grossmansm@gtlaw.com, smithl@gtlaw.com; MiaLitDock@gtlaw.com; FTLitDock@GTLaw.com; miaecfbky@gtlaw.com
- **Jennifer Hayes** jhayes@foley.com, crowell@foley.com
- **Zachary N James** zjames@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Kenneth M Jones** kjones@moodyjones.com
- **Michael A Kaufman** michael@mkaufmanpa.com, diamondmk@aol.com; kaufmanesq@gmail.com; gstolzberg@mkaufmanpa.com; dgimbel@mkaufmanpa.com; kwatson@mkaufmanpa.com; arodriguez@mkaufmanpa.com
- **Stephen J Kolski Jr** stevekolski@catlin-saxon.com
- **Harris J. Koroglu** hkoroglu@shutts.com, jgoodwin@shutts.com
- **James A Lodoen** jlodoen@lindquist.com
- **David S Mandel** dmandel@mandel-law.com, susan@mandel-law.com
- **Joshua A Marcus** jmarcus@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Joshua A Marcus** jmarcus@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Alcida Martinez Molina** amartinez@wsh-law.com, jfuentes@wsh-law.com
- **Paul J McMahon** pjpm@pjmlawmiami.com
- **Brian M Mckell** brian.mckell@wilsonelser.com, lourdes.riestra@wilsonelser.com
- **James C. Moon** jmoon@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Barry E Mukamal** bankruptcy@marcumllp.com, FL64@ecfcbis.com
- **Barry E Mukamal** bemtrustee@kapilamukamal.com, FL64@ecfcbis.com
- **David J Myers** myers@fsblegal.com
- **Office of the US Trustee** USTPRegion21.MM.ECF@usdoj.gov
- **Leslie S. Osborne** rappaport@kennethrappaportlawoffice.com
- **John E. Page** jpage@sfl-pa.com, scusack@sfl-pa.com; lrosetto@sfl-pa.com
- **Chad S. Paiva** chad.paiva@gmlaw.com, katrina.bankert@gmlaw.com
- **Kristopher E. Pearson** kpearson@stearnsweaver.com, mmasvidal@stearnsweaver.com; bank@stearnsweaver.com; tross@stearnsweaver.com; dillworthcdp@ecf.epiqsystems.com; larrazola@stearnsweaver.com; sanderson@stearnsweaver.com
- **Jennifer H. Pinder** jpinder@foley.com, crowell@foley.com
- **Chad P. Pugatch** cpugatch@ecf@rprslaw.com
- **Cristopher S. Rapp** csrapp@jones-foster.com, eservice@tobinreyes.com
- **Cristopher S. Rapp** csrapp@tobinreyes.com, eservice@tobinreyes.com
- **Patricia A. Redmond** predmond@stearnsweaver.com, jmartinez@stearnsweaver.com; bank@stearnsweaver.com; tross@stearnsweaver.com; dillworthcdp@ecf.epiqsystems.com; sanderson@stearnsweaver.com; akoo@akingur
- **Patricia A. Redmond** predmond@stearnsweaver.com, jmartinez@stearnsweaver.com; bank@stearnsweaver.com; tross@stearnsweaver.com; dillworthcdp@ecf.epiqsystems.com; sanderson@stearnsweaver.com; akoo@akingur
- **Jason S. Rigoli** jrigoli@furrcohen.com, ndixon@furrcohen.com; atty_furrcohen@bluestylus.com
- **Kenneth B. Robinson** krobenson.ecf@rprslaw.com
- **Joseph Rodowicz** bankruptcy@rodowiczlaw.com, rodowiczlaw@gmail.com
- **Robin J. Rubens** rjr@lkllaw.com, cag@lkllaw.com
- **Robin J. Rubens** rjr@lkllaw.com, cag@lkllaw.com
- **Peter D. Russin** prussin@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Franklin H. Sato** fsato@wickersmith.com, alazaro@wickersmith.com
- **Bradley M. Saxton** bsaxton@whww.com, scolgan@whww.com; rweinman@whww.com; breece@whww.com
- **Michael L. Schuster** mschuster@gjb-law.com, gjbecf@gjb-law.com; mchang@gjb-law.com

- **Michael D. Seese** msee@seeselaw.com, sseward@seeselaw.com
- **Steven E Seward** sseward@seeselaw.com
- **Bradley S Shraiberg** bshraiberg@sfl-pa.com, dwoodall@sfl-pa.com, vchapkin@sfl-pa.com; lrosetto@sfl-pa.com; scusack@sfl-pa.com; blee@sfl-pa.com
- **Paul Steven Singerman** singerman@bergersingerman.com, mdiaz@bergersingerman.com; efile@bergersingerman.com; efile@ecf.inforuptcy.com
- **Jeffrey I. Snyder** jsnyder@bilzin.com, eservice@bilzin.com; lflores@bilzin.com
- **James S Telepman** jst@fcohenlaw.com
- **Charles W Throckmorton** cwt@kttlawn.com, lf@kttlawn.com; ycc@kttlawn.com
- **Trustee Services Inc 2** court@trusteeservices.biz, sandirose.magder@gmail.com
- **Skipper J Vine** jonathan.vine@csklegal.com
- **Jessica L Wasserstrom** jwasserstrom@melandrussin.com, ltannenbaum@melandrussin.com; mrbnefs@yahoo.com
- **Morris D. Weiss** morrisw@hts-law.com, sherris@hts-law.com; annmariej@hts-law.com
- **George L. Zinkler** gzinkler.ecf@rprslaw.com

Label Matrix for local noticing
113C-9
Case 09-36379-PGH
Southern District of Florida
West Palm Beach
Thu May 1 08:15:26 EDT 2014

INC

Blackpool Absolute Return Fund, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive
Suite 300
Boca Raton, FL 33431-8530
Crown Financial Ministries, Inc.
c/o Timothy M. Obitts, Esq.
Gammon & Grange, P.C.
8280 Greensboro Dr., 7th Floor
McLean, VA 22102-3885

NEF

Ashton Revocable Living Trust
c/o Helen Chaitman
45 Broadway
New York, NY 10006-3007

NEF

Blackpool Partners, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive
Suite 300
Boca Raton, FL 33431-8530
Douglas A. Kelly, Chapter 11 Trustee
c/o Bradley M. Saxton
PO Box 1391
Orlando, FL 32802-1391

NEF

BMO Harris Bank, N.A.
c/o Charles N. Throckmorton
2525 Ponce de Leon
9th Floor
Coral Gables, FL 33134-6039

NEF

Calhoun Multi-Series Fund, L.P.
John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 NW Executive Center Dr.
Suite 300
Boca Raton, FL 33431-8530
Father's Heart-A Ranch for Children Inc
Shumaker, Loop, & Kendrick, LLP
101 E. Kennedy Blvd
Suite 2800
Tampa, FL 33602-5153

NEF

First Baptist Church of Tequesta, Inc.
c/o Roberto M. Vargas, Esq.
Jones Foster Johnston & Stubbs, P.A.
505 S. Flagler Drive
Suite 1100
West Palm Beach, FL 33401-5950

Geoff Varga, as Liquidator
c/o Robin Rubens
201 S. Biscayne Blvd 34 Fl
Miami, FL 33131-4332

NEF

General Electric Credit Corporation
c/o Patricia A. Redmond
Stearns Weaver Miller
150 W. Flagler St., #2200
Miami, FL 33130-1545

NEF

Golden Gate VP Absolute Return Fund, LP
c/o Manuel Farach, Esq.
Richman Greer, P.A.
250 Australian Avenue South, Ste. 1504
West Palm Beach, FL 33401-5016

Geoff Varga, as Liquidating Trust Monitor fo
Levine Kellogg, et al. c/o Robin Rubens
201 S. Biscayne Blvd., 34th Floor
Miami, FL 33131-4332

NEF

Golden Sun Capital Management, LLC
c/o Michael L. Schuster, Esq.
100 SE 2nd Street
Suite 4400
Miami, FL 33131-2118

NEF

NSBC USA, INC
c/o Frank D. Chantayan
Carlton Fields, P.A.
525 Okeechobee Blvd., Suite 1200
West Palm Beach, FL 33401-6350

NEF

KBC Financial Products (Cayman Islands) Ltd.

INC

Kinetic Partners (Cayman) Ltd
c/o Robin Rubens, Esq. at LKLSG
201 S. Biscayne Blvd., 22 Fl
Miami, FL 33131-4332

NEF

Levine Kellogg Lohman Schneider & Grossman L
LKLSG c/o Robin Rubens
201 S. Biscayne Blvd., 34th Fl
Miami, FL 33131-4332

NEF

Kaufman, Rossin & Co.
c/o Rice Pugatch Robinson & Schiller
101 NE 3rd Avenue
Suite 1800
Fort Lauderdale, FL 33301-1162

NEF

McI Marshall & Ilsley Bank
c/o Charles N. Throckmorton
2525 Ponce de Leon
9th Floor
Coral Gables, FL 33134-6039

NEF

NIO Partners Inc
c/o Robin E Keller Esq
590 Madison Ave
New York, NY 10022-2524

Minnesota Teen Challenge, Inc.
c/o
Paul Joseph McMahon, P.A.
Miami, FL 33129 US

NEF

Mosaic Fund, L.P.
c/o Kristopher E. Pearson
Stearns Weaver Miller
150 W. Flagler St.
Ste. 2200
Miami, FL 33130-1545

NEF

Palm Beach Finance II, L.P.
3601 PGA Blvd
Suite 301
Palm Beach Gardens, FL 33410-2712

NNR

Palm Beach Finance Partners, L.P.
3601 PGA Blvd
Suite 301
Palm Beach Gardens, FL 33410-2712

NNR

Prison Fellowship Ministries, Inc.
c/o Timothy M. Obitts, Esq.
Gammon & Grange, P.C.
8280 Greensboro Dr., 7th Floor
McLean, VA 22102-3885

DUP

Raymond G. Feldman Family Ventures, L.P.
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive
Suite 300
Boca Raton, FL 33431-8530

NEF

Reed Smith LLP
599 Lexington Ave 22 Flr
New York, NY 10022-7650

SCALL, LLC
c/o Weissman, Dervishi, Borgo & Nordlund
SunTrust International Center
One Southeast Third Avenue, Suite 1980
Miami, FL 33131-1716

Sims Moss Kline & Davis, LLP
Davis Gillett Mottern & Sims LLC
c/o Jerry L Sims
Promenade #2445
1230 Peachtree St NE
Atlanta, GA 30309-3574

The Christensen Group, Inc.
Wicker Smith O'Hara McCoy & Ford, P
515 North Flagler Drive
Suite 1600
West Palm Beach, FL 33401-4346

Trustee Services Inc 2
Ken Walt
3790 N 28 Tr
Hollywood, FL 33020-1112

Albert Liguori
16590 Crownsbury Way, #201
Ft. Myers, FL 33908-5695

Amy Davenport
POB 3511
Midland, TX 79702-3511

Barry Beal
104 S Pecos St
Midland, TX 79701-5021

Beal Family Trust FBO Kelly S Beal
104 S Pecos St
Midland, TX 79701-5021

Bruce Prevost #15810-041
9595 W Quincy Ave
Littleton, CO 80123-1159

Carlton Beal Family Trust FBO Barry Beal
104 S Pecos St
Midland, TX 79701-5021

Cohen Milstein Sellers & Toll, PLLC
1100 New York Avenue, N.W.
Suite 500, West Tower
Washington, D.C 20005-3964
Attn: Andrew N. Friedman, Esq.

Southwest Key Programs, Inc.
c/o Noel Boake
Holland & Knight
P.O. Box 1288
Tampa, FL 33601-1288

Thomas J. Ginley Life Ins. Trust Dated 1-22-
6650 N. Tower Circle Drive
Lincolnwood, IL 60712-3218

West Capital Management
c/o Simon B. Paris
1 Liberty Pl 52 FL
1650 Market St
Philadelphia, PA 19103-7301

Alton Opitz
144 Newhaven Ln
Butler, PA 16001-7910

Armadillo Fund
40 Random Farms Cir
Chappaqua, NY 10514-1000

BayRoc Associates
c/o JamiScott
15 W 53rd St. #24-B
New York, NY 10019-5401

Beal GST Exemption Trust
104 S Pecos St
Midland, TX 79701-5021

Calhoun Multi-Series Fund, L.P.
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 NW Executive Center Dr, Suite 300
Boca Raton, FL 33431-8530

Christopher J Topolewski, West Capital Manag
c/o Simon B. Paris
1 Liberty Pl 52 FL
1650 Market St
Philadelphia, PA 19103-7301

Compass Special Situations Fund LP
c/o MIO Partners, Inc.
55 E 52 St
New York, NY 10055-0102

NEF

Sunnicht Money Masters Fund I Liquidating Tr
c/o John E Page, Esquire
Shraiberg, Ferrara & Landau, PA
2385 NW Executive Center Drive
Suite 300
Boca Raton, FL 33431-8530

Toledo Fund, LLC
c/o Weissman, Dervishi, Borgo & Nordlund
SunTrust International Center
One Southeast Third Avenue, Suite 1980
Miami, FL 33131-1716

ZCALL, LLC
c/o Weissman, Dervishi, Borgo & Nordlund
SunTrust International Center
One Southeast Third Avenue, Suite 1980
Miami, FL 33131-1716

Amy Davenport
3 Greenwich Dr
Midland, TX 79705-6418

BTA Oil Producers
104 S Pecos St
Midland, TX 79701-5099

Beacon Partners, Ltd
3030 McKinney Ave, #305
Dallas, TX 75204-7472

Blackpool Absolute Return Fund, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive, Suite
Boca Raton, Florida 33431-8510

NEF

Cannonball Funds/Globefin Asset Manageme
PO Box 218
Wickatunk, NJ 07765-0218

Claude Lestage
4893 N Kay
Palm Beach Gardens, FL 33418-6167

David W Harrold, #15809-041
846 N.E. 54th Terrace
Sumterville, FL 33585

Deer Island, LP
Red Bird Farm 89 Nason Hill Rd
Sherborn, MA 01770-1233

Dennis Dobrinich
3860 Dogwood Ave
Palm Beach Gardens, FL 33410-4755

Douglas A. Kelley, Chapter 11 Trustee
Attn: James A. Rubenstein, Esq.
4800 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402-3903

Douglas A. Kelley, Chapter 11 Trustee
Attn: Terrence J. Fleming, Esq.
4200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402-2100

Father's Heart Family Foundation Inc. DUP
8292 Nashua Dr
Palm Beach Garden, FL 33418-6046

Frank Carruth
5407 S Flagler Dr
West Palm Beach, FL 33405-3311

Frank Vennes
PO Box 3412
Tequesta, FL 33469-1006

Freestone Capital Management, Inc
c/o Mr. Justin Young
1918 Eighth Avenue, Suite 3400
Seattle, WA 98101-1214

Fulbright & Jaworski
2100 IDS Center
80 South Eighth Street
Minneapolis, MN 55402-2100

George & Nancy Slain
59-1089 Maluhi Pl
Kamuela, HI 96743-8504

George Novograde
875 N Michigan Ave #3612
Chicago, IL 60611-1947

Gilllett Mottern and Walker, LLP
1230 Peachtree St. NE #2445
Atlanta, GA 30309-7500
At: Bob Mottern - Sky Bell
Pete L DeMahy, Esquire.

Golden Gate VP Absolute Return Fund, LP
c/o Michael J Cordone, Esq
2600 One Commerce Square
Philadelphia, PA 19103-7018

Golden Sun Capital Management
Attn: Solomon Halpern
885 Arapahoe Ave
Boulder, CO 80302-6011

Golden Sun Multi-Manager Fund
c/o Jeffrey S Posta, Esq
POB 5315
Princeton, NJ 08543-5315

Guy M. Mohmann, Esq.
100 Congress Ave
18th Floor
Austin, TX 78701-4042

HSBC USA, Inc.
c/o Franck D. Chantayan
Carlton Fields, PA
525 Okeechobee Blvd., Suite 1200
West Palm Beach, FL 33401-6350

NEF

Holland & Knight, LLP
701 Brickell Ave
Suite 3000
Attn: Mitchell Herr
Miami, FL 33131-2898

JamiScott
c/o Leonard & Lillian Schneider
15 W 53rd St #24-B
New York, NY 10019-5401

JamiScott LLC
15 W 53rd St #24-B
New York, NY 10019-5401

Janeete Bancroft
9052 SW 103 Ave
Ocala, FL 34481-8230

Janet Bonebrake
7169 150th Ct N
Palm Beach Gardens, FL 33418-1923

John Bergman
303 W Wall, #1501
Midland, TX 79701-5166

Judith Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

K&K Capital Management, Inc.
3545 Lake St, #201
Wilmette, IL 60091-1058

Karassal, LP
2385 Executive Center Dr, #190
Boca Raton, FL 33431-8581

Kaufman Rossin & Co.
2699 S Bayshore Dr
Miami, FL 33133-5486

Kaleen H. Beal Estate
104 S Pecos St
Midland, TX 79701-5021

Kelly Beal
104 S Pecos St
Midland, TX 79701-5021

LAB Investments Fund, LP
1875 S Grant St, #600
San Mateo, CA 94402-7013

Leslie Schneider
c/o Janiscott
15 W 53rd St., #24-B
New York, NY 10019-5401

Lewis B. Freeman & Partners, Inc.
c/o Kenneth A. Walt, Receiver
1776 North Pine Island Road
Suite 102
Plantation, Florida 33322-5200

Lionheart LP
3545 Lake St #201
Wilmette IL 60091-1058

Lynda Beal
104 S Pecos St
Midland, TX 79701-5021

M. Lee Toothman
216 Barbados Dr
Jupiter, FL 33458-2917

MB Investments, LLC
110 N Wacker Dr, #330
Chicago, IL 60606-1511

Harder Investment Advisors Corp.
8033 Sunset Blvd, #830
Los Angeles, CA 90046-2401

Mark Prevost
2372 Hidden Ridge Ln
Jasper, AL 35504-7268

Martin Casdagli
554 E Coronado Rd
Santa Fe, NM 87505-0347

McKinsey Master Retirement Trust
c/o Mio Partners, Inc.
55 E 52nd St
New York, NY 10055-0102

Mosaic Capital Fund LLC
680 Fifth Ave, 8th Fl
New York, NY 10019-5429

Nancy Beal
104 S Pecos St
Midland, TX 79701-5021

Nancy Dobrinich
3860 Dogwood Ave
Palm Beach Gardens, FL 33410-4755

Nancy Hollingsworth
7107 Arrowood Rd
Bethesda, MD 20817-2808

NetWide Capital LLC
14362 N Frank Lloyd Wright Blvd, #1
Scottsdale, AZ 85260-8846

Office of the US Trustee
51 S.W. 1st Ave.
Suite 1204
Miami, FL 33130-1614

NEF

Palm Beach Finance Holdings, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

Palm Beach Offshore II, Ltd
Admiral Financial Center, 5th Floor
90 Fort Street, PO Box 32021
Grand Cayman KY - 1208
Cayman Islands

Palm Beach Offshore LTD
Anchorage Centre, 2nd Floor
PO Box 32021 SMI
Grand Cayman, Cayman Islands

Pemco Partners, LP
8 Lyman St, #204
Westborough, MA 01581-1487

Petters Company, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth Street, Ste 3200
Minneapolis, MN 55402-2215

Prateek Mehrotra, CFA, CIAA
Sunlight & Associates
W6240 Communication Ct, #1
Appleton, WI 54914-8549

Randall Linkous
1174 SW 27 Ave
Boynton Beach, FL 33426-7824

Robert Davenport
POB 3511
Midland, TX 79702-3511

Robert Davenport, Jr
104 S Pecos St
Midland, TX 79701-5021

Ron Priestley
5565 N Espina Rd
Tucson, AZ 85718-5101

Ronald R. Peterson
Jenner & Block LLP
353 North Clark St.
Chicago, IL 60654-5474

Ronald R. Peterson
c/ Wilkie Parr & Gallagher, LLP
Attn: Michael S. Schachter, Esq.
787 Seventh Ave
New York, NY 10019-6099

Ronald R. Peterson
c/o McDermott Will & Emery, LLP
Attn: Lazar P. Raynal, Esq.
227 West Monroe Street
Chicago, IL 60606-5096

SALI Fund Services, LLC
1802 W 6th St.
Austin, TX 78703-5048

SBL-DIF
c/o MIO Partners, Inc
55 E 52nd St
New York, NY 10055-0002

DUP

SSR Capital Management LLC
4514 Cole Ave, #1000
Dallas, TX 75205-4177

SSR Capital Partners, LP
c/o R. James George, Jr., Esq
114 W 7th St #1100
Austin, TX 78701-3015

SSR Capital Partners, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

Sage Capital Resources
3006 Julia St W, Unit A
Tampa, FL 33629-8809

Sandra Linkous
1174 SW 27 Ave
Boynton Beach, FL 33426-7824

Sarah Stroebel, Snr Corp Counsel
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402-2511

Scall, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Scott Schneider
c/o Janis Scott
15 W 53rd St, #24-B
New York, NY 10019-5401

Sims Moss Kline & Davis, LLP
Three Ravinia Drive
Suite 1700
Atlanta, GA 30346-2133

Special Situations Investment Fund, LP
c/o Robin Keller, Esq.
Hogan Lovells US LLP
675 Third Avenue
New York, NY 10022-7222

Spencer Beal
104 S Pecos St
Midland, TX 79701-5021

Spencer Evans Beal Family Trust
104 S Pecos St
Midland, TX 79701-5021

Spring Investor Services Inc.
Red Bird Farm
89 Mason Hill Rd
Sherborn, MA 01770-1233

Sterling Management Inc.
160 White Oaks Ln
Vadnais Heights, MN 55127-6132

Steven Bakayea
2251 Wigwam Parkway #1026
Henderson, NV 89074-6235

Strategic Stable Return Fund (ID), LP
c/o R. James George, Jr., Esq.
114 West Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Strategic Stable Return Fund II, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Sunnicht Money Masters Fund I
Liquidating Trust I
Cust/Tres Nat'l Advisors Trust Co
8717 West 110th St, #700
Overland Park, KS 66210-2127

DUP

Sunnicht Money Masters Fund I
Liquidating Trust I
c/o John E. Page
2385 NW Executive Center Dr. #300
Boca Raton, FL 33431-8530

NEF

Sunnicht Money Masters Fund, LP
c/o John E. Page, Esquire
Shraiberg Ferrara & Landau PA
2385 NW Executive Center Dr. #300
Boca Raton, FL 33431-8530

NEF

Table Mountain Capital, LLC
850 Quince Ave
Boulder, CO 80304-0746

Ted Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

The Beal Trust U/A 4/17/68
104 S Pecos St
Midland, TX 79701-5021

Toledo Fund, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Tradex Global Advisors
35 Mason St, 4th Fl
Greenwich, CT 06830-5436

U.S. Bank Nat. Assoc.
c/o Richard Wilson
90 S 7th St, Ste 3300
Minneapolis, MN 55402-4104

U.S. Bank National Association
c/o Richard G. Wilson, Esq.
Naslon Edman Borman & Brand LLP
90 S 7th Street, Suite 3300
Minneapolis, MN 55402-4104

VAS Partners, LLC
Attn: Vincent P Allegra
4401 W Roosevelt Rd
Hillside, IL 60162-2031

Vincent Allegra
449 S Evergreen St
Bensenville, IL 60106-2505

West Capital Management
1818 Market St, #3323
Philadelphia, PA 19103-3655

Wilbur Hobgood
2189 Radnor Ct
North Palm Beach, FL 33408-2157

Zcall, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Alton Optis
144 Newhaven Ln
Butler, PA 16001-7910

Barry E. Mukamal
KapilaMukamal LLP
1 SE 3 Avenue Ste 2150
Box 158
Miami, FL 33131-1716

NEF

Barry E. Mukamal
1 SE 3rd Ave 10th FL
Miami, FL 33131-1710

NEF

Brett A Stillman
PC Doctor
3300 N Palmdale Dr #407
Pompano Beach, FL 33069-4235

NNR

Bruce Prevost
c/o Rappaport Osborne & Rappaport PL
1300 N Federal Hwy #203
Boca Raton, FL 33432-2848

NEF

Catherine A Ghiglieri
Ghiglieri & Company
2300 Cypress Point West
Austin, TX 78746-7117

NNR

Chad P. Pugatch
RPRS, PA
101 NE 3rd Ave., #1800
Ft. Laud., FL 33301-1252

NEF

Christopher Flynn
c/o Charles W. Throckmorton
2525 Ponce de Leon
9th Floor
Coral Gables, FL 33134-6039

NEF

Christopher Laursen
National Economic Research Associates,
1255 23rd St NW
Washington, DC 20037-1169

NNR

Daniel N. Rosen
300 Avenue North #200
Minneapolis, MN 55425-5527

NEF

David Harrold
c/o Rappaport Osborne & Rappaport, PL
1300 N Federal Hwy #203
Boca Raton, FL 33432-2848

NEF

David S Mandel
Mandel & Mandel LLP
1200 Alfred I. duPont Bldg
169 East Flagler St
Miami, FL 33131-1205

NNR

Elliot B Kula
Kula & Samson, LLP
17501 Biscayne Blvd
Aventura, FL 33160-4802

NNR

Eric Rubin
6861 SW 196 Ave #201
Ft. Lauderdale, FL 33332-1658

NNR

Hubert Thomas Wilkins III
Robert Hughes Associates, Inc
508 Twilight Trail #200
Richardson, TX 75080-8100

NNR

Jay P Tarshis
Arnstein & Lehr LLP
120 S. Riverside Plaza #1200
Chicago, IL 60606-3910

NNR

John D. Eaton
Rasco Klock Reiningier
203 Catalonia Avenue, 2nd Floor
Coral Gables, FL 33134-6712

NNR

John H Genovese
100 SE 2 St Ste 4400
Miami, FL 33131-2118

NEF

Kenneth A Ralston
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive
Suite 300
Boca Raton, FL 33431-8530

NEF

Kenneth A Welt
Trustco Services, Inc.
9255 West Sunrise Boulevard
Suite #177
Plantation, FL 33322-5403

NEF

Kevin O'Halloran
Newbridge Management, LLC
1720 Peachtree St #425N
Atlanta, GA 30309-2449

NNR

Luke Dalchow
c/o Fabian Hoffner
310 4th Ave South
Suite 5010
Minneapolis, MN 55415-1053

NNR

Lynn E Turner
LitiNomics
444 S Flower St #2140
Los Angeles, CA 90071-2984

NNR

Marie Ashton
c/o Helen Chaltman
45 Broadway
New York, NY 10006-3007

NEF

Michael R Slade
Callaway & Price Inc
1639 Forum Pl #5
West Palm Beach, FL 33401-2130

Michael S Budwick Esq
200 S Biscayne Blvd # 3200
Miami, FL 33131-5323

NEF

Michelle Harrold
c/o Furr and Cohen, P.A.
2255 Glades Road
Suite 337W
Boca Raton, FL 33431-7379

NEF

Nancy B Rapoport
530 Farrington Court
Las Vegas, NV 89123-0622

NNR

Paul A Avron Esq.
2650 N. Military Trail # 240
Boca Raton, FL 33431-6346

NEF

Paul Steven Singerman Esq
1450 Brickell Ave #1900
Miami, FL 33131-3453

NEF

Peter Hagan
Berkeley Research Group
2200 Powell St., Ste. 1200
Emeryville, CA 94608-1833

NNR

Richard Painter
7128 Mark Terrace Dr
Edina, MN 55439-1628

NNR

Richard B Solum

NNR

Soneet R Kapila
Kapila & Company
1000 S Federal Hwy #200
Ft. Lauderdale, FL 33316-1237

NNR

Stephen Williams
59 Danonte Ranch Pkwy #3360
Reno, NV 89521-1907

Steven Bakaysa
2251 Wigwam Pkwy #1026
Henderson, NV 89074-6235

Label Matrix for local noticing
113C-9
Case 09-36396-PGH
Southern District of Florida
West Palm Beach
Wed May 21 15:03:10 EDT 2014

INC

US Trust, Co-Trustee of the Maxine B Adler T
5200 Town Center Road #500
Boca Raton, FL 33486-1018

Geoff Varga, as Liquidator
c/o Robin J. Rubens
201 S Biscayne Blvd 34 Fl
Miami, FL 33131-4332

NEF

ARIS Capital Management
645 Fifth Avenue, Suite 903
New York, NY 10022-5948

Palm Beach Finance II, L.P. NNR
3601 PGA Blvd
Suite 301
Palm Beach Gardens, FL 33410-2712

ARIS Multi-Strategy Fund, LP
Aris Capital Management
645 Fifth Ave #903
New York, NY 10022-5948

Alton Opitz
144 Newhaven Ln
Butler, PA 16001-7910

Barnett Capital Ltd.
450 Skokie Blvd, #604
Northbrook, IL 60062-7914

Barry Beal
104 S Pecos St
Midland, TX 79701-5021

BayRoc Associates LLC
c/o JamiScott LLC
15 West 53rd St #24-B
New York NY 10019-5401

Blackpool Absolute Return Fund, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive,
Boca Raton, Florida 33431-8510

NEF

Blackpool Partners, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive,
Boca Raton, Florida 33431-8510

NEF

Blackpool Partners, LP
701 Harger Rd, #190
Oak Brook, IL 60523-1490

Bruce Prevost #15810-041
9595 West Quincy Avenue
Littleton, CO 80123-1159

Centermark Asset Management
21320 Baltic Dr
Cornelius, NC 28031-6425

Clarridge Associates LLC
c/o JamiScott LLC
15 West 53rd St #24-B
New York NY 10019-5401

DUP

Cohen Milstein Sellers & Toll, PLLC
1100 New York Avenue, N.W.
Suite 500, West Tower
Washington, D.C 20005-3964
Attn: Andrew N. Friedman, Esq.

Compass Offshore Special Situations, PCC
c/o MIO Partners, Inc
55 E 52nd St
New York, NY 10055-0102

DUP

David Harrold #15809-041
846 N.E. 54th Terrace
Sumterville, FL 33585

Douglas A. Kelley, Chapter 11 Trustee
Attn: James A. Rubenstein, Esq.
4800 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402-3903

Douglas A. Kelley, Chapter 11 Trustee
Attn: Terrence J. Fleming, Esq.
4200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402-2100

Frank Carruth
5407 S Flagler Dr
West Palm Beach, FL 33405-3311

Frank Vennes
2440 N. Courtenay Pkwy
Merritt Island, FL 32953-4127

Fulbright & Jaworski
2100 IDS Center
80 South Eighth Street
Minneapolis, MN 55402-2100

Genesis Capital
5202 Olympic Dr NW, #101
Gig Harbor, WA 98335-1727

Geoffrey Varga and Neil Morris
Joint Liquidators of Palm Beach Offshore
c/o Mark W. Eckard, Esq.
1201 N. Market Street, Suite 1500
Wilmington, DE 19801-1163

Gillett Mottern and Walker LLP
1230 Peachtree Street NE #2445
Atlanta, GA 30309-7500
Attn: Bob Mottern - Sky Bell
Pete L. DeNahy, Esquire

Golden Sun Capital Management
Attn: Solomon Halpern
885 Arapahoe Avenue
Boulder, CO 80302-6011

Golden Sun Multi-Manager Fund, LP
Attn: Solomon Halpern
885 Arapahoe Avenue
Boulder, CO 80302-6011

Guardian Capital, LLC
3225 Aviation Ave, #601
Miami, FL 33133-4741

Guy N. Hohmann, Esq.
100 Congress Ave
18th Floor
Austin, TX 78701-4042

Hillcrest Properties, c/o Stephen Willia
59 Damonte Ranch Pkwy. #B-360
Reno, NV 89521-1907

James Corydon
6650 N Tower Circle Dr
Lincolnwood, IL 60712-3218

John Daniel
225 Wellington Ln
Cape Girardeau, MO 63701-9540

Kaufman Rossin & Co.
2699 S Bayshore Dr
Miami, FL 33133-5486

Kenneth Ralston
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive,
Boca Raton, Florida 33431-8510

Leslie Schneider
c/o Jamiscott LLC
15 West 53rd St #24-B
New York NY 10019-5401

Maxine Adler
109 Los Patios
Los Gatos, CA 95032-1127

Mosaic Capital Fund LLC
680 Fifth Ave, 8th Fl
New York, NY 10019-5429

Palm Beach Finance Holdings, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

HSBC USA, INC.
c/o Frank D. Chantayan
Carlton Fields, P.A.
525 Okeechobee Blvd., Suite 1200
West Palm Beach, FL 33401-6350

Holland & Knight, LLP
701 Brickell Ave
Suite 3000
Attn: Mitchell Herr
Miami, FL 33131-2898

Jamiscott, LLC
15 W 53 St, #24-B
New York, NY 10019-5401

Judith Goldsmith
3 Water Ln
Nanassett, NY 11030-1021

Kenneth A. Ralston
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive,
Boca Raton, Florida 33431-8510

LAB Investments Fund, LP
1875 S Grant St, #600
San Mateo, CA 94402-7013

Lewis B. Freeman & Partners, Inc.
c/o Kenneth A. Welt, Receiver
1776 North Pine Island Road
Suite 102
Plantation, Florida 33322-5200

Maxine Adler
c/o US Trust/Bank of America and Patricia
150 E. Palmetto Park Road, Suite 200
Boca Raton, FL 33432-4831

Ocean Gate Capital Management, LP
5 Sewall Street
Marblehead, MA 01945-3396

Palm Beach Offshore II, Ltd.
Admiral Financial Center, 5th Floor
90 Fort Street, PO Box 32021
Grand Cayman KY-1208
Cayman Islands

HSBC USA, Inc.
HSBC Alternative Fund Services
330 Madison Ave, 5th Floor
New York, NY 10017-5042

Integrity Partners, c/o Scott Malchek
1499 Danville Blvd, #202
Alamo, CA 94507-4907

Jamiscott, LLC, c/o Leonard & Lillian Se
1089 S Ocean Blvd
Palm Beach, FL 33480-4932

Karasel, LP
2385 Executive Center Dr, #190
Boca Raton, FL 33431-8581

Kenneth Ralston
666 Riford Rd
Glen Ellyn, IL 60137-3973

Laulima Partners, LP
C/O Smithfield Trust Co.
Attn: Robert Kopf Jr.
20 Stanwix St, #650
Pittsburgh, PA 15222-1330

Harder Investment Advisors Corp.
8033 Sunset Blvd, #830
Los Angeles, CA 90046-2401

McKinsey Master Retirement Trust
c/o Robin Keller, Esq.
Hogan Lovells US LLP
875 Third Avenue
New York, NY 10022-7222

Office of the US Trustee
51 S.W. 1st Ave.
Suite 1204
Miami, FL 33130-1614

Palm Beach Offshore, Ltd.
Anchorage Centre, 2nd Floor
PO Box 32021 SMB
Grand Cayman
Cayman Islands

DUP

NEF

NEF

NEF

NEF

Pemco Partners, LP
8 Lyman St, #204
Westborough, MA 01581-1487

Petters Company, Inc.
c/o Lindquist & Vennun, PLLP
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

Raymond Feldman
4644 Balboa Ave
Encino, CA 91316-4105

Raymond G. Feldman Family Ventures, L.P.
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive,
Boca Raton, Florida 33431-8510

NEF

Ronald R. Peterson
Jenner & Block LLP
353 North Clark St.
Chicago, IL 60654-5474

Ronald R. Peterson
c/ Wilkie Farr & Gallagher, LLP
Attn: Michael S. Schachter, Esq.
787 Seventh Ave
New York, NY 10019-6039

Ronald R. Peterson
c/o McDermott Hill & Emery, LLP
Attn: Lazar P. Raynal, Esq.
227 West Monroe Street
Chicago, IL 60606-3096

SSR Capital Management LLC
4514 Cole Ave, #1000
Dallas, TX 75205-4177

SSR Capital Partners, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Santa Barbara Investment Capital
2220 Santiago Rd
Santa Barbara, CA 93103-1752

Scotia Capital
The Bank of Nova Scotia
Global Alternative Asset Group
40 King St W, 69th FL
Toronto, Ontario M5W 2X6 Canada

Scott Schneider
c/o JamisScott LLC
15 West 53rd St #24-B
New York NY 10019-5401

Select Access Management
15 Valley Dr
Greenwich, CT 06831-5205

Sims Moss Kline & Davis, LLP
Three Ravinia Drive
Suite 1700
Atlanta, GA 30346-2133

Special Olympics
Northern California, Inc
Attn: Rebecca Thompson, General Counsel
3480 Buskirk Ave #340
Pleasant Hill, CA 94523-4382

Strategic Stable Return Fund (ID), LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Strategic Stable Return Fund II, LP
c/o J. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Strategic Stable Return Fund, II, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

NEF

Table Mountain Capital, LLC
850 Quince Ave
Boulder, CO 80304-0746

Ted Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

U.S. Bank Natl Assoc
c/o Richard G Wilson, Esq
90 S 7 St #3300
Minneapolis, MN 55402-4104

U.S. Trust and Patricia Schwab
Successor Trustees, TUA Maxine B Adler
POB 842056
Dallas, TX 75284-2056

UC Davis School of Veterinary Medicine
Office of the Dean - Development
One Shields Avenue
Davis, CA 95616-5270

Urbach Financial Group, LLC
250 Royal Palm Way, #201
Palm Beach, FL 33480-4356

Zimmer Lucas Capital
535 Madison Ave, 6th Fl
New York, NY 10022-4287

Barry Z Mukamal
KaplanMukamal LLP
1 SE 3 Avenue Ste 2150
Box 158
Miami, FL 33131-1716

NEF

Patricia Schwab, Co-Trustee of the Maxine B
1511 NE 57 Ct
Ft Lauderdale, FL 33334-5976

Paul A Avron Esq.
2650 N. Military Trail # 240
Boca Raton, FL 33431-6346

NEF

Paul Steven Singerman Esq
1450 Brickell Ave #1900
Miami, FL 33131-3453

NEF

ADDITIONAL (ADDL)

Davis Gillet Mottern & Sims, LLC Promenade, Suite 2445 1230 Peachtree Street, NE Atlanta, GA 30309	Pete L DeMahy, Esquire DeMahy Labrador et al. 150 Alhambra Circle Coral Gables, FL 33134
Debevoise & Plimpton LLP Attn: Edwin G. Schallert, Esquire 919 Third Avenue New York, NY 10022	Lionheart Insurance Fund Series Interests of the SALI Multi-Fund Series Fund, LP 6836 Austin Center Blvd. Ste 320 Austin, TX 78731
Ron Robertson, President Strategic Capital Group 7191 Wagner Way NW, Suite 302 Gig Harbor, WA 98335	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346
Andrew P. O'Brien, Esquire U.S. Securities and Exchange Commission Chicago Regional Office 175 West Jackson Blvd., Suite 900 Chicago, IL 60604	Sean O'D. Bosack, Esquire Godfrey & Kahn 780 N. Water Street Milwaukee, WI 53202
John L. Kirtley, Esquire Godfrey & Kahn 780 N Water Street Milwaukee, WI 53202	Matia L. Kreiter, Esquire Godfrey & Kahn 780 N Water Street Milwaukee, WI 53202
Daniel N. Rosen, Esquire Parker Rose, LLC 888 Colwell Building 123 North Third Street Minneapolis, MN 55401	Citco Global Securities Services 2600 Airport Business Park Kinsale Road Co.Cork Ireland
Lane E. Roesch White & Case, LLP 200 S. Biscayne Blvd., Suite 4900 Miami, FL 33131	Monica Hanlet PO Box 321255 Palm Coast, FL 32135-1255
Michael R. Band, Esquire Band Law Firm 169 East Flagler Street, Suite 1200 Miami, FL 33131	Deutsche Bank (Cayman) Ltd c/o Deutsche International Trust Corporation Mauritius Limited Level 5 Altima Building, 56 Ebene Cybercity Mauritius
James L. Volling, Esquire 2200 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-3901	