

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.¹

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

Debtors.

**JOHN D. EATON AND RASCO KLOCK'S
 FOURTH INTERIM POST CONFIRMATION FEE APPLICATION**

| | | |
|----------------|---|--|
| 1. | Name of Applicant: | <i>Rasco Klock Reininger Perez Esquenazi</i> |
| 2. | Role of Applicant: | <i>Liquidating Trustee's Special Conflicts</i> |
| 3. | Name of Certifying Professional: | <i>John D. Eaton</i> |
| 4. | Date cases filed: | <i>November 30, 2009</i> |
| 5. | Date of application for employment: | <i>November 22, 2011 [ECF No. 890]</i> |
| 6. | Date of order approving employment: | <i>December 15, 2011 [ECF No. 1014], nunc pro tunc to November 1, 2011</i> |
| 7. | If debtor's counsel, date of Disclosure of Compensation form: | <i>N/A</i> |
| 8. | Date of this application: | <i>April 26, 2013</i> |
| 9. | Dates of services covered: | <i>November 1, 2012 thru February 28, 2013</i> |
| Fees... | | |
| 10. | Total fee requested for this period (from Exhibit 1): | \$ 22,767.00 |
| 11. | Balance remaining in fee retainer account, not yet awarded: | \$ 0.00 |
| 12. | Fees paid or advanced for this period, by other sources: | \$ 0.00 |

¹The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (i) Palm Beach Finance Partners, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 9943; and (ii) Palm Beach Finance II, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 0680.

| | | | |
|--------------------|---|----|-----------|
| 13. | Net amount of fee requested for this period: | \$ | 22,767.00 |
| Expenses... | | | |
| 14. | Total expense reimbursement requested for this period: | \$ | 31.09 |
| 15. | Balance remaining in expense retainer account, not yet received: | \$ | 0.00 |
| 16. | Expenses paid or advanced for this period, by other sources: | \$ | 0.00 |
| 17. | Net amount of expense reimbursements requested for this period | \$ | 31.09 |
| 18. | Gross award requested for this period (#10 + #14) | \$ | 22,798.09 |
| 19. | Net award requested for this period (#13 + #17) | \$ | 22,798.09 |

History of Fees and Expenses

| | | | |
|--|---------|---|--------------------|
| 1. Dates, sources, and amounts of retainers received: | | | |
| Dates | Sources | Amounts | For fees or costs? |
| N/A | | | |
| 2. Dates, sources, and amounts of third party payments received: | | | |
| Dates | Sources | Amounts | For fees or costs? |
| N/A | | | |
| 3. Prior fee and expense awards... | | | |
| First interim application. [ECF No. 1212] | | | |
| Dates covered by first application: | | November 1, 2011 thru February 29, 2012 | |
| Amount of fees requested: | | \$ | 23,510.40 |
| Amount of expenses requested: | | \$ | 323.90 |
| Amount of fees awarded: | | \$ | 23,510.40 |
| Amount of expenses awarded: | | \$ | 323.90 |
| Amount of fee retainer authorized to be used: | | \$ | 0.00 |
| Amount of expense retainer authorized to be used: | | \$ | 0.00 |
| Fee award, net of retainer: | | \$ | 0.00 |
| Expense award, net of retainer: | | \$ | 0.00 |

| | |
|--|------------------------------------|
| Date of first award: [ECF No. 1267] | June 4, 2012 |
| Amount of fees actually paid: | \$ 23,510.40 |
| Amount of expense reimbursement actually paid: | \$ 323.90 |
| Portion of fees requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |
| Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |
| Second interim application. [ECF No. 1377] | |
| Dates covered by first application: | March 1, 2012 thru June 30, 2012 |
| Amount of fees requested: | \$ 15,141.00 |
| Amount of expenses requested: | \$ 5.05 |
| Amount of fees awarded: | \$ 15,141.00 |
| Amount of expenses awarded: | \$ 5.05 |
| Amount of fee retainer authorized to be used: | \$ 0.00 |
| Amount of expense retainer authorized to be used: | \$ 0.00 |
| Fee award, net of retainer: | \$ 0.00 |
| Expense award, net of retainer: | \$ 0.00 |
| Date of second award: [ECF No. 1439] | September 28, 2012 |
| Amount of fees actually paid: | \$ 15,141.00 |
| Amount of expense reimbursement actually paid: | \$ 5.05 |
| Portion of fees requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |
| Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |
| Third interim application. [ECF No. 1576] | |
| Dates covered by first application: | July 1, 2012 thru October 31, 2012 |
| Amount of fees requested: | \$ 25,603.00 |
| Amount of expenses requested: | \$ 98.00 |

| | |
|--|------------------|
| Amount of fees awarded: | \$ 25,603.00 |
| Amount of expenses awarded: | \$ 98.00 |
| Amount of fee retainer authorized to be used: | \$ 0.00 |
| Amount of expense retainer authorized to be used: | \$ 0.00 |
| Fee award, net of retainer: | \$ 0.00 |
| Expense award, net of retainer: | \$ 0.00 |
| Date of third award: [ECF No. 1693] | January 31, 2013 |
| Amount of fees actually paid: | \$ 25,603.00 |
| Amount of expense reimbursement actually paid: | \$ 98.00 |
| Portion of fees requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |
| Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application: | \$ 0.00 |

Monthly *POST CONFIRMATION* invoicing dated February 23, 2012

| | |
|--|---|
| Dates covered by invoicing: | November 1, 2011 through January 31, 2012 |
| Amount of fees and expenses requested: | \$ 18,217.65 |
| Amount of fees and expenses paid absent objection: | \$ 18,217.65 |

Monthly *POST CONFIRMATION* invoicing dated March 14, 2012

| | |
|--|--|
| Dates covered by invoicing: | February 1, 2012 through February 29, 2012 |
| Amount of fees and expenses requested: | \$ 5,615.65 |
| Amount of fees and expenses paid absent objection: | \$ 5,615.65 |

Monthly *POST CONFIRMATION* invoicing dated April 6, 2012

| | |
|--|--------------------------------------|
| Dates covered by invoicing: | March 1, 2012 through March 31, 2012 |
| Amount of fees and expenses requested: | \$ 3,085.75 |
| Amount of fees and expenses paid absent objection: | \$ 3,085.75 |

LAW OFFICES OF MELAND RUSSIN & BUDWICK, P.A.

3200 SOUTHEAST FINANCIAL CENTER, 200 SOUTH BISCAYNE BOULEVARD, MIAMI, FLORIDA 33131 • TELEPHONE (305) 358-6363

| Monthly <i>POST CONFIRMATION</i> invoicing dated May 4, 2012 | |
|--|---|
| Dates covered by invoicing: | April 1, 2012 through April 30, 2012 |
| Amount of fees and expenses requested: | \$ 3,897.00 |
| Amount of fees and expenses paid absent objection: | \$ 3,897.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated June 4, 2012 | |
| Dates covered by invoicing: | May 1, 2012 through May 31, 2012 |
| Amount of fees and expenses requested: | \$ 4,488.00 |
| Amount of fees and expenses paid absent objection: | \$ 4,488.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated July 5, 2012 | |
| Dates covered by invoicing: | June 1, 2012 through June 30, 2012 |
| Amount of fees and expenses requested: | \$ 3,675.30 |
| Amount of fees and expenses paid absent objection: | \$ 3,675.30 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated August 7, 2012 | |
| Dates covered by invoicing: | July 1, 2012 through July 31, 2012 |
| Amount of fees and expenses requested: | \$ 2,142.00 |
| Amount of fees and expenses paid absent objection: | \$ 2,142.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated September 11, 2012 | |
| Dates covered by invoicing: | August 1, 2012 through August 31, 2012 |
| Amount of fees and expenses requested: | \$ 6,011.00 |
| Amount of fees and expenses paid absent objection: | \$ 6,011.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated October 8, 2012 | |
| Dates covered by invoicing: | September 1, 2012 thru September 30, 2012 |
| Amount of fees and expenses requested: | \$ 3,551.00 |
| Amount of fees and expenses paid absent objection: | \$ 3,551.00 |

| Monthly <i>POST CONFIRMATION</i> invoicing dated November 9, 2012 | |
|--|--|
| Dates covered by invoicing: | October 1, 2012 through October 31, 2012 |
| Amount of fees and expenses requested: | \$ 13,997.00 |
| Amount of fees and expenses paid absent objection: | \$ 13,997.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated December 7, 2012 | |
| Dates covered by invoicing: | November 1, 2012 through November 30, 2012 |
| Amount of fees and expenses requested: | \$ 17,941.00 |
| Amount of fees and expenses paid absent objection: | \$ 17,941.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated January 8, 2013 | |
| Dates covered by invoicing: | December 1, 2012 through December 31, 2012 |
| Amount of fees and expenses requested: | \$ 2,103.09 |
| Amount of fees and expenses paid absent objection: | \$ 2,103.09 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated February 7, 2013 | |
| Dates covered by invoicing: | January 1, 2013 through January 31, 2013 |
| Amount of fees and expenses requested: | \$ 1,530.00 |
| Amount of fees and expenses paid absent objection: | \$ 1,530.00 |
| Monthly <i>POST CONFIRMATION</i> invoicing dated March 8, 2013 | |
| Dates covered by invoicing: | February 1, 2013 through February 28, 2013 |
| Amount of fees and expenses requested: | \$ 1,224.00 |
| Amount of fees and expenses paid absent objection: | \$ 1,224.00 |

UNITED STATES BANKRUPTCY COURT
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In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.²

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

Debtors.

**FOURTH INTERIM POST CONFIRMATION FEE APPLICATION FOR ALLOWANCE
AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES TO JOHN D. EATON AND RASCO KLOCK AS SPECIAL
CONFLICTS LITIGATION COUNSEL TO CHAPTER 11 LIQUIDATING TRUSTEE**

Rasco Klock Reininger Perez Esquenazi Vigil & Nieto (“**RK**”), having been approved by this Court as special conflicts litigation counsel for Chapter 11 Liquidating Trustee, Barry E. Mukamal (“**Trustee**”), applies for allowance of compensation for professional services rendered and reimbursement of the necessary expenses paid or incurred by RK between November 1, 2012 through February 28, 2013, and in support states:

1. On November 30, 2009, Palm Beach Finance Partners, L.P. (the “**Debtor**”) filed its Voluntary Petition for relief under chapter 11 of the United States Bankruptcy Code [ECF No. 1]. On December 1, 2009, this case was jointly administered with the estate of *In re Palm Beach Finance II, L.P.*, Case No. 09-36396-PGH [ECF No. 19].

²The address and last four digits of the taxpayer identification number for each of the Debtors are as follows: (i) Palm Beach Finance Partners, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 9943; and (ii) Palm Beach Finance II, L.P., 3601 PGA Blvd., Suite 301, Palm Beach Gardens, FL 33410, TIN 0680.

2. On January 28, 2010, the Court entered the Agreed Order Directing Appointment of Chapter 11 Trustee and denying the United States Trustee's Motion to Convert Cases to Cases under Chapter 7 [ECF No. 100].

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

4. On December 15, 2011, this Court entered an Order [ECF No. 1014] granting the Debtor's Application to Employ John D. Eaton and Rasco Klock as special conflicts litigation counsel for the Liquidating Trustee, *nunc pro tunc* to November 1, 2011.

5. At the confirmation hearing held on October 19, 2010, the Court confirmed the *Second Amended Joint Plan of Liquidation of Barry Mukamal, as Chapter 11 Trustee of Palm Beach Finance Partners, L.P. and Palm beach Finance II, L.P. and Geoffrey Varga, as Joint Official Liquidator of Palm Beach Offshore, Ltd. And Palm Beach Offshore II, Ltd.*, dated September 3, 2010 [ECF No. 245] (the "**Plan**") in the above referenced jointly administered bankruptcy proceeding.

The Plan defines Confirmation Date as "the date on which the Bankruptcy Court enters the Confirmation Order on its docket". The Order Confirming Second Amended Joint Liquidating Chapter 11 Plan [ECF No. 444] (the "**Confirmation Order**") was entered on the Court's docket on October 21, 2010.

6. Article 7 of the Plan provides:

7.1.4 *PBF Liquidating Trust Management.* Barry Mukamal shall be PBF Liquidating Trustee with the power and authority set forth in the PBF Liquidating Trust Agreement.

7.1.5 *PBF Liquidating Trust Structure.* As more fully set forth in the PBF Liquidating Trust Agreement, the PBF Liquidating Trustee shall oversee and direct the PBF Liquidating Trust's operations and activities, including the retention of counsel...

7.1.7 *PBF II Liquidating Trust Monitor.* Geoffrey Varga, as Joint Official Liquidator for Offshore Funds shall be the PBF II Liquidating Trust Monitor with the power and authority set forth in the PBF II Liquidating Trust Agreement.

7.1.11 *Compensation of Professionals Retained by the Liquidating Trustees and the PBF II Liquidating Trust Monitor.* Professionals retained by the PBF II Liquidating Trust Monitor and the Liquidating Trustee shall be entitled to monthly interim compensation for fees and expenses incurred in carrying out their duties consistent with the Plan and the Liquidating Trust Agreements; provided, however, that the PBF II Liquidating Trust Monitor or the Liquidating Trustee shall provide to the other, and the United States Trustee, notice of such requested fees and expenses on a monthly basis. Following such notice, if no objections to the fees and expenses set forth in the monthly statement are received in writing within 10 business days, 100% of such professional's fees and expenses shall be paid. Notice of objections to such fees and expenses shall be made via e-mail and/or facsimile. If objections to the fees and expenses are made and cannot be resolved, such objections will be heard and resolved by the Bankruptcy Court. Any such fees and expenses shall be payable from the Trust Asset of the Liquidating Trusts. The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals.

7. This fourth interim application is submitted pursuant to 11 U.S.C. §§ 330 and 331 for the allowance and payment to RK in the amount of \$22,767 for fees and \$31.09 for costs incurred between November 1, 2012 and February 28, 2013, for a total request of \$22,798.09.

8. All of the services rendered by RK were performed for and on behalf of the Liquidating Trustee.

I. SUMMARY OF SERVICES RENDERED

9. RK rendered varied services as special conflicts litigation counsel on behalf of the Liquidating Trustee for the period of time from November 1, 2012 through February 28, 2013. RK is requesting \$22,767 in professional fees for services rendered. RK logged a total of 46.6 hours at hourly rates ranging from \$150 - \$550 during the time period for which fees were required in this fee application.

10. RK devoted 46.6 hours, for a total of \$22,767.00, in connection with the mediation of the claims against J. Umbach and certain of his companies, including the finalization of the Liquidating Trustee's mediation statement, attendance at mediation, review and analysis of the mediation statement of J. Umbach and his companies, and the analysis of a host of other materials in preparation of same. The time also included a number of communications with the Liquidating Trustee, his professionals, and the mediator before the mediation.

11. In addition, subsequent to the mediation, RK had numerous follow-up telephone conferences and discussions with Mr. Umbach's counsel, the mediator, the Plan Monitor and his counsel, and the Liquidating Trustee in order to address a number of factual and legal issues that arose from the mediation and the settlement in principal that was reached therein. The issues required RK to analyze a number of issues that were raised by the plan of liquidation that was confirmed in these cases, and the potential claims that were the subject of the mediation. RK prepared drafts of a settlement agreement, a motion to approve the settlement, an order granting the motion to approve, and an extension of the tolling agreement while the parties were in the process of finalizing a settlement.

II. REQUEST FOR COMPENSATION

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

III. TIME AND LABOR REQUIRED

13. The transcribed time records and details of services rendered by RK are attached hereto as Exhibit 3. RK has devoted 46.6 hours in time in providing services to the Liquidating Trustee between November 1, 2012 through February 28, 2013. Attached as Exhibit 1-A is a Summary of Professional and Paraprofessional Time Total Per Individual for this Period Only and attached as Exhibit 1-B is a Summary of Professional and Paraprofessional Time by Activity Code Category for this Time Period Only. Also attached as Exhibit 2 is a Summary of Requested Reimbursement of Expenses for this Time Period Only.

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

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

IV. NOVELTY AND DIFFICULTY OF THE ISSUES AND QUESTIONS PRESENTED

16. RK was retained by the Liquidating Trustee to represent the Liquidating Trustee and the Trusts in connection with the investigation and prosecution of an appropriate action or actions against Joseph Umbach and/or certain of his leverage providers and in connection with claims against ZCALL, LLC, including but not limited to, action(s) to avoid and recover fraudulent transfers the Debtors made. The Liquidating Trustee required special litigation counsel as a result of the disclosed connection identified by his primary counsel, Meland Russin & Budwick, P.A. in ECF No. 199 at paragraph 11 (d). Certain of the issues and questions presented were either novel or difficult.

V. SKILL REQUISITE TO PERFORM THE LEGAL SERVICES PROPERLY

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

VI. PRECLUSION FROM OTHER EMPLOYMENT

18. Though RK has devoted time as special conflicts litigation counsel for the Liquidating Trustee as more fully set forth in Exhibit 3, RK has not been forced to decline other matters as a result of its accepting this employment.

VII. CUSTOMARY FEE

19. The hourly rate charged is RK's customary fee for services of the type rendered herein.

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

20. RK has not been required to expend considerable time within short periods.

IX. THE EXPERIENCE, REPUTATION AND ABILITY OF THE ATTORNEYS

21. RK is well-respected law firm having substantial experience in fraudulent transfer actions. The quality of work performed by RK in this proceeding attests to the firm's experience, reputation and ability.

22. The Liquidating Trustee understands that the Court is familiar with Mr. Eaton and his credentials.

X. THE UNDESIRABILITY OF THE CASE

23. RK does not deem these cases to be undesirable and is honored to have been retained by the Liquidating Trustee.

XI. THE NATURE AND LENGTH OF THE PROFESSIONAL RELATIONSHIP OF THE CLIENT

24. Although RK has not represented the Liquidating Trustee prior to this case, Mr. Eaton and Mr. Shawde have represented the Liquidating Trustee while they were at Berger Singerman. Specifically, they represented Barry Mukamal in his capacity as the Chapter 11 Trustee of USA Labs, Inc. and Cosmyl, Inc. between 2006 and 2009. In addition, they have represented parties in interest in other bankruptcy matters in which Mr. Mukamal was the Trustee.

XII. APPLICABLE LEGAL STANDARD

25. The amount requested by RK is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which RK is requesting comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The fee requested by RK in the amount of \$22,767 for 46.6 hours of services is entirely appropriate.

26. RK considers the reasonable value of services rendered to this estate to be not less than \$22,767 for services he has rendered for the Fee Period.

WHEREFORE, RK respectfully requests that it be allowed the full compensation and reimbursement of expenses sought under this application. RK requests this Court to award a total of \$22,767 for fees and \$31.09 for costs incurred between November 1, 2012 and February 28, 2013, for a total request of \$22,798.09, and for such other and further relief this Court deems just and proper.

CERTIFICATION

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

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

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

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

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

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

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

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

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

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

I HEREBY CERTIFY that the foregoing is true and correct.

Rasco Klock Reininger, Perez Esquenazi
Vigil & Nieto
283 Catalonia Avenue
Coral Gables, FL 33134
Telephone (305) 476-7100
Facsimile (305) 476-7102

By: /s/ John D. Eaton (filed with consent)
John D. Eaton, Esquire
Fla. Bar No. 0861367
E-mail: jeaton@rascoklock.com

I HEREBY CERTIFY that, pursuant to that certain Order Authorizing Professionals Employed by the Liquidating Trustee and Monitor to Provide Notice of their Post Confirmation Fee Applications for Compensation in Summary Form [ECF No. 648], a Notice of Filing, which will include a Certificate of Service for the foregoing, will be filed at a later date.

s/ Michael S. Budwick
Michael S. Budwick, Esquire
Fla. Bar No. 938777
mbudwick@melandrussin.com
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 the Liquidating Trustee

EXHIBIT "1-A"**Summary of Professional and Paraprofessional Time
Total per Individual for this Period Only**

[If this is a final application, and does not cumulate fee details from prior interim applications, then a separate Exhibit 1-A showing cumulative time summary from all applications is attached as well.]

| Name | Title | <u>Year Licensed</u> | <u>Total Hours</u> | <u>Hourly Rate</u> | <u>Total Fees</u> |
|---------------------|------------------|-----------------------------|---------------------------|---------------------------|--------------------------|
| John C. Shawde | Attorney | 1984 | 2.40 | \$550.00 | \$ 1,320.00 |
| John D. Eaton | Attorney | 1990 | 39.70 | \$510.00 | \$ 20,247.00 |
| Daniel T. Pascale | Attorney | 2004 | 3.00 | \$325.00 | \$ 975.00 |
| Odalys Gonzalez | Paraprofessional | | 1.50 | \$150.00 | \$ 225.00 |
| Blended Hourly Rate | | | | \$488.56 | |
| Total Fees | | | 46.60 | | \$ 22,767.00 |

EXHIBIT "1-B"**Summary of Professional and Paraprofessional Time
by Activity Code Category for this Time Period Only**

| Professional Services | | | | |
|------------------------------|-------------------|-------------|--------------|---------------------|
| | Name | Rate | Hours | Amount |
| Attorney | John C. Shawde | \$550.00 | 2.40 | \$ 1,320.00 |
| Attorney | John D. Eaton | \$510.00 | 39.70 | \$ 20,247.00 |
| Attorney | Daniel T. Pascale | \$325.00 | 3.00 | \$ 975.00 |
| Paraprofessional | Odalys Gonzalez | \$150.00 | 1.50 | \$ 225.00 |
| CATEGORY TOTALS: | | | 46.60 | \$ 22,767.00 |

EXHIBIT "2"
Summary of Requested Reimbursement Of Expenses
for this Time Period Only

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

| | | |
|--|---|-----------------|
| 1. | Filing Fees | \$ 0.00 |
| 2. | Process Service Fees | \$ 0.00 |
| 3. | Witness Fees | \$ 0.00 |
| 4. | Court Reporter & Transcripts | \$ 0.00 |
| 5. | Lien and Title Searches | \$ 0.00 |
| 6. | Photocopies (in-house copies) (copies @ 15¢) | \$ 0.00 |
| 7. | Photocopies (outside copies) | \$ 19.00 |
| 8. | Postage | \$ 0.00 |
| 9. | Overnight Delivery Charges | \$ 12.09 |
| 10. | Outside Courier/Messenger Services | \$ 0.00 |
| 11a. | Long Distance (a) Telephone Charges | \$ 0.00 |
| 11b. | Long Distance (b) Conference Calls | \$ 0.00 |
| 12. | Long Distance Fax Transmission @ \$1.00/pg. | \$ 0.00 |
| 13. | Computerized Research | \$ 0.00 |
| 14. | Out of Southern District of Florida Travel | \$ 0.00 |
| | A. Transportation | |
| | B. Lodging | |
| | C. Meals | |
| 15. | Other (Not specifically disallowed; must specify and justify) | \$ 0.00 |
| TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS | | \$ 31.09 |

RASCO KLOCK REININGER PEREZ ESQUENAZI VIGIL & NIETO
ATTORNEYS & COUNSELORS AT LAW

283 Catalonia Avenue
Coral Gables, Florida 33134-6700
(305) 476-7100
Fax: (305) 476-7102

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 1
December 07, 2012ACCOUNT NO: 6153-0001M
INVOICE NO. 63041

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| | | HOURS | |
|------------|--|-------|----------|
| 11/01/2012 | | | |
| JDE | Telephone call and email exchange with R. Solum re: mediation and mediation statements. | 0.30 | 153.00 |
| JDE | Exchange email memoranda with T. Licamara. | 0.20 | 102.00 |
| JDE | Proofread, revise and finalize Mediation statement, and analyze issues re: exhibits for mediator. | 3.00 | 1,530.00 |
| JDE | Exchange email memoranda with B. Finestone, and review and analyze Umbach mediation statement. | 0.50 | 255.00 |
| OG | Prepare and serve Confidential Mediation Statement; inform J. Eaton of same. | 1.50 | 225.00 |
| JCS | Review correspondence from mediator re: legal positions and analyze issues re same. | 0.90 | 495.00 |
| JCS | Review, analyze and revise mediation statement by Umbach and plan strategy with J. Eaton re: arguments made by Umbach and position to take in mediation. | 1.50 | 825.00 |
| 11/02/2012 | | | |
| JDE | Analyze issues re: prejudgment interest. | 0.50 | 255.00 |
| JDE | Exchange email memoranda with R. Solum re: issues from mediation statements, and analyze issues re: same. | 1.00 | 510.00 |
| JDE | Telephone call with D. Pascale re: research issue. | 0.20 | 102.00 |
| JDE | Telephone call with R. Solum and emails with B. Mukamal and J. Shawde re: same. | 0.80 | 408.00 |
| JDE | Telephone call with J. Shawde re: mediation issues. | 0.20 | 102.00 |
| JDE | Research re: section 550 and prejudgment interest. | 0.80 | 408.00 |
| DTP | Review Mediation Statement and Tousea decisions and analyze issues and research re: same and section 550. | 3.00 | 975.00 |
| 11/03/2012 | | | |
| JDE | Exchange email memoranda with B. Mukamal, R. Solum, and J. Shawde re: mediation and issues raised by mediator, and analyze issues re: same. | 0.50 | 255.00 |

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 2

December 07, 2012

ACCOUNT NO: 6153-0001M
INVOICE NO. 63041

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| | | HOURS | |
|------------|--|-------|----------|
| | JDE Analyze issues re: Ozcar and J. Umbach. | 0.20 | 102.00 |
| 11/05/2012 | JDE Conference with J. Shawde re: mediation issues and strategy. | 0.30 | 153.00 |
| | JDE Exchange email memoranda with B. Mukamal, R. Solum, J. Shawde, and B. Finestone re: mediation issues. | 0.40 | 204.00 |
| | JDE Telephone call with B. Finestone re: memorandum. | 0.10 | 51.00 |
| | JDE Review and analyze memorandum from B. Fine stone. | 0.40 | 204.00 |
| | JDE Telephone call and emails with T. Licamara. | 0.30 | 153.00 |
| | JDE Review and analyze mediation statements and documents. | 1.00 | 510.00 |
| 11/06/2012 | JDE Telephone calls with other counsel re: issues to mediation. | 0.40 | 204.00 |
| | JDE Review and analyze mediation statements, documents, case law and memoranda, and other materials in preparation for Mediation with J. Umbach and ZCALL. | 2.80 | 1,428.00 |
| 11/07/2012 | JDE Prepare for and attend mediation with J. Umbach and ZCALL. | 7.00 | 3,570.00 |
| | JDE Prepare settlement agreement, and analyze issues re: same. | 1.20 | 612.00 |
| 11/08/2012 | JDE Prepare motion to approve settlement with Umbach and ZCALL, and analyze issues re: motions in debtor's main case. | 1.00 | 510.00 |
| 11/09/2012 | JDE Proofread and revise settlement agreement and motion to approve same, and analyze issues re: motion. | 0.80 | 408.00 |
| | JDE Exchange email memoranda with B. Mukamal and G. Varga. | 0.20 | 102.00 |
| 11/12/2012 | JDE Analyze issues re: settlement agreement and motion to approve same. | 0.20 | 102.00 |
| | JDE Telephone call with G. Varga, M. Budwick, and B. Mukamal re: settlement issues with J. Umbach. | 0.10 | 51.00 |
| | JDE Call with J. Shawde re: same. | 0.10 | 51.00 |
| | JDE Telephone call with R. Solom re: issues as to settlement. | 0.10 | 51.00 |
| 11/13/2012 | JDE Analyze issues re: settlement. | 0.20 | 102.00 |

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 3
December 07, 2012

ACCOUNT NO: 6153-0001M
INVOICE NO. 63041

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| | | HOURS | |
|-----------------------------------|---|--------------|------------------|
| 11/14/2012 | | | |
| JDE | Telephone call with B. Mukamal re: settlement and G. Varga. | 0.10 | 51.00 |
| JDE | Telephone calls with R. Solum re: same. | 0.20 | 102.00 |
| 11/16/2012 | | | |
| JDE | Telephone call with B. Mukamal re: settlement with J. Umbach. | 0.10 | 51.00 |
| JDE | Telephone call with R. Solum. | 0.10 | 51.00 |
| 11/19/2012 | | | |
| JDE | Telephone call and email exchange with E. Estrada re: settlement with J. Umbach. | 0.20 | 102.00 |
| JDE | Emails with A. Barbee and B. Mukamal re: same and proofs of claim that were filed, and analyze issues re: same. | 0.30 | 153.00 |
| 11/20/2012 | | | |
| JDE | Exchange email memoranda with R. Solum and T. Licamara. | 0.20 | 102.00 |
| 11/21/2012 | | | |
| JDE | Telephone call with B. Mukamal re: settlement with J. Umbach. | 0.20 | 102.00 |
| JDE | Emails with T. Licamara and A. Barbee re: same. | 0.10 | 51.00 |
| TOTAL FEES FOR THIS MATTER | | <u>33.20</u> | <u>15,933.00</u> |

| RECAPITULATION | | | |
|-------------------|-------|-------------|-----------|
| TIMEKEEPER | HOURS | HOURLY RATE | TOTAL |
| ODALYS GONZALEZ | 1.50 | \$150.00 | \$225.00 |
| DANIEL T. PASCALE | 3.00 | 325.00 | 975.00 |
| JOHN C. SHAWDE | 2.40 | 550.00 | 1,320.00 |
| JOHN D. EATON | 26.30 | 510.00 | 13,413.00 |

| | |
|--|--------------------|
| PHOTOCOPY CHARGES | 19.00 |
| Total costs for this matter THRU 11/30/2012 | 19.00 |
| TOTAL THIS INVOICE | 15,952.00 |
| PREVIOUS BALANCE (please disregard if paid) | \$13,997.00 |
| TOTAL PAYMENTS | -13,997.00 |
| TOTAL NOW DUE AND PAYABLE | <u>\$15,952.00</u> |

WE ACCEPT AMERICAN EXPRESS, VISA & MASTER CARD

RASCO KLOCK REININGER PEREZ ESQUENAZI VIGIL & NIETO
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BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 1
December 07, 2012ACCOUNT NO: 6153-0002M
INVOICE NO. 63042

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (II)

| | | HOURS | |
|------------|--|-------|--------|
| 11/12/2012 | | | |
| JDE | Telephone call with K. Latti re: transfers in connection with investments by J. Umbach and/or leverage providers, and emails with B. Mukamal and T. Licamara re: same. | 0.40 | 204.00 |
| JDE | Analyze issues re: settlement agreement and motion to approve same. | 0.30 | 153.00 |
| JDE | Telephone call with G. Varga, M. Budwick, and B. Mukamal re: settlement issues with J. Umbach. | 0.10 | 51.00 |
| JDE | Call with J. Shawde re: same. | 0.10 | 51.00 |
| JDE | Telephone call with R. Solom re: issues as to settlement. | 0.10 | 51.00 |
| 11/14/2012 | | | |
| JDE | Telephone call with B. Mukamal re: settlement with G. Varga. | 0.10 | 51.00 |
| JDE | Telephone calls with R. Solum re: same. | 0.20 | 102.00 |
| 11/16/2012 | | | |
| JDE | Telephone call with B. Mukamal re: settlement with J. Umbach. | 0.10 | 51.00 |
| JDE | Emails with E. Estrada. | 0.10 | 51.00 |
| 11/19/2012 | | | |
| JDE | Telephone call and email exchange with E. Strada, B. Mukamal, and R. Solom re: mediation and settlement with J. Umbach. | 0.30 | 153.00 |
| 11/21/2012 | | | |
| JDE | Prepare email memorandum to E. Estrada re: settlement with J. Umbach. | 0.10 | 51.00 |
| JDE | Exchange email memoranda with R. Solum. | 0.10 | 51.00 |
| 11/27/2012 | | | |
| JDE | Exchange email memoranda with R. Solum, B. Mukamal and E. Estrada re: settlement with J. Umbach. | 0.20 | 102.00 |
| 11/28/2012 | | | |
| JDE | Telephone calls with R. Solum. | 0.20 | 102.00 |
| JDE | Telephone call and email exchange with B. Mukamal. | 0.20 | 102.00 |
| JDE | Exchange email memoranda with E. Estrada and B. Mukamal. | 0.10 | 51.00 |

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 2
 December 07, 2012
ACCOUNT NO: 6153-0002M
INVOICE NO. 63042

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (II)

| | | HOURS | |
|-----------------------------------|---|-------------|-----------------|
| 11/29/2012 | | | |
| JDE | Telephone call and email exchanges with B. Mukamal re: settlement with Umbach and issues as to Trust Monitor. | 0.30 | 153.00 |
| JDE | Exchange email memoranda and telephone call with R. Solum re: same. | 0.30 | 153.00 |
| 11/30/2012 | | | |
| JDE | Telephone call and emails with B. Mukamal re: Umbach settlement and issues re: Trust Monitor. | 0.20 | 102.00 |
| JDE | Telephone calls and email exchange with R. Solum re: same. | 0.20 | 102.00 |
| JDE | Telephone call and emails with B. Finestone. | 0.20 | 102.00 |
| TOTAL FEES FOR THIS MATTER | | <u>3.90</u> | <u>1,989.00</u> |

| | | RECAPITULATION | | |
|---------------|--|----------------|--------------------|--------------|
| TIMEKEEPER | | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
| JOHN D. EATON | | 3.90 | \$510.00 | \$1,989.00 |

TOTAL THIS INVOICE 1,989.00

TOTAL NOW DUE AND PAYABLE \$1,989.00

WE ACCEPT AMERICAN EXPRESS, VISA & MASTER CARD

RASCO KLOCK REININGER PEREZ ESQUENAZI VIGIL & NIETO
ATTORNEYS & COUNSELORS AT LAW

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(305) 476-7100
Fax: (305) 476-7102

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 1
January 08, 2013
ACCOUNT NO: 6153-0001M
INVOICE NO. 63668

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| | | HOURS | |
|------------|--|-------------|-----------------|
| 12/03/2012 | | | |
| JDE | Prepare extension of Umbach tolling agreement and emails to B. Finestone and R. Solum re: same. | 0.20 | 102.00 |
| 12/13/2012 | | | |
| JDE | Exchange email memoranda with B. Mukamal and R. Solum re: J. Umbach settlement proposal and analyze issues re: same. | 0.70 | 357.00 |
| JDE | Email to T. Licamara. | 0.10 | 51.00 |
| JDE | Telephone call with B. Mukamal re: settlement proposal. | 0.20 | 102.00 |
| 12/18/2012 | | | |
| JDE | Proofread and revise Interim Fee Application and call with P. Hornia re: same. | 0.40 | 204.00 |
| JDE | Exchange email memoranda with T. Licamara and R. Solum re: Umbach settlement issues. | 0.20 | 102.00 |
| 12/19/2012 | | | |
| JDE | Proofread and revise final draft of interim fee application and call with S. Genet re: same. | 0.10 | 51.00 |
| JDE | Emails with R. Solum. | 0.10 | 51.00 |
| 12/20/2012 | | | |
| JDE | Exchange email memoranda with R. Solum and B. Mukamal re: Umbach settlement issues. | 0.20 | 102.00 |
| | TOTAL FEES FOR THIS MATTER | <u>2.20</u> | <u>1,122.00</u> |

BARRY E. MUKAMAL, PLAN TRUSTEE

January 08, 2013

ACCOUNT NO: 6153-0001M

INVOICE NO. 63668

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| RECAPITULATION | | | |
|--|--------------|--------------------|-------------------|
| TIMEKEEPER | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
| JOHN D. EATON | 2.20 | \$510.00 | \$1,122.00 |
| COURIER Fed Ex package to John Eaton | | | <u>12.09</u> |
| Total costs for this matter THRU 12/31/2012 | | | 12.09 |
| TOTAL THIS INVOICE | | | 1,134.09 |
| PREVIOUS BALANCE (please disregard if paid) | | | \$15,952.00 |
| TOTAL PAYMENTS | | | -13,997.00 |
| TOTAL NOW DUE AND PAYABLE | | | <u>\$3,089.09</u> |

| PAST DUE AMOUNTS | | | |
|------------------|---------------|---------------|-----------------|
| <u>Stmt Date</u> | <u>Stmt #</u> | <u>Billed</u> | <u>Due</u> |
| 12/07/2012 | 63041 | 15,952.00 | <u>1,955.00</u> |
| | | | 1,955.00 |

RASCO KLOCK REININGER PEREZ ESQUENAZI VIGIL & NIETO
ATTORNEYS & COUNSELORS AT LAW

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(305) 476-7100
Fax: (305) 476-7102

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 1
January 08, 2013
ACCOUNT NO: 6153-0002M
INVOICE NO. 63667

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (II)

| | | HOURS | |
|------------|--|-------------|---------------|
| 12/03/2012 | | | |
| JDE | Analyze issues re: PBF II and Trust Monitor. | 0.20 | 102.00 |
| JDE | Exchange email memoranda with B. Mukamal, B. Finestone, and R. Solum, and call with R. Solum re: Umbach settlement. | 0.20 | 102.00 |
| 12/10/2012 | | | |
| JDE | Exchange email memoranda and telephone call with B. Finestone re: settlement issues and tolling agreements with third parties. | 0.40 | 204.00 |
| 12/11/2012 | | | |
| JDE | Exchange email memoranda with B. Finestone and R. Solum re: settlement with J. Umbach and analyze issues re: same. | 0.30 | 153.00 |
| 12/14/2012 | | | |
| JDE | Analyze issues re: settlement with J. Umbach and email exchange with R. Solum. | 0.20 | 102.00 |
| 12/20/2012 | | | |
| JDE | Exchange email memoranda with B. Mukamal and M. Budwick re: PBFII plan issues, and call with M. Budwick re: same. | 0.20 | 102.00 |
| 12/21/2012 | | | |
| JDE | Review and analyze confirmed Plan and analyze issues re: same. | 0.20 | 102.00 |
| JDE | Exchange email memoranda with B. Mukamal. | <u>0.20</u> | <u>102.00</u> |
| | TOTAL FEES FOR THIS MATTER | 1.90 | 969.00 |

BARRY E. MUKAMAL, PLAN TRUSTEE

Page: 2
January 08, 2013

ACCOUNT NO: 6153-0002M
INVOICE NO. 63667

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (II)

| | RECAPITULATION | | |
|--|----------------|--------------------|-----------------|
| TIMEKEEPER | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
| JOHN D. EATON | 1.90 | \$510.00 | \$969.00 |
| TOTAL THIS INVOICE | | | 969.00 |
| PREVIOUS BALANCE (please disregard if paid) | | | \$1,989.00 |
| TOTAL PAYMENTS | | | -1,989.00 |
| TOTAL NOW DUE AND PAYABLE | | | <u>\$969.00</u> |

WE ACCEPT AMERICAN EXPRESS, VISA & MASTER CARD

RASCO KLOCK REININGER PEREZ ESQUENAZI VIGIL & NIETO P.L.
ATTORNEYS & COUNSELORS AT LAW

283 Catalonia Avenue
 Coral Gables, Florida 33134-6700
 (305) 476-7100
 Fax (305) 476-7102

BARRY E. MUKAMAL, PLAN TRUSTEE

Statement Date: February 7, 2013
 Account No. 6153.0001
 Statement No. 65785

RE:AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

Page: 1

barry.mukamal@marcumrachlin.com

| | | | HOURS | |
|-----------------------------------|-----|---|-------------|-----------------|
| 01/03/2013 | JDE | Prepare extension of tolling agreement with J. Umbach and emails with B. Finestone and mediator. | 0.20 | 102.00 |
| 01/08/2013 | JDE | Exchange email memoranda with B. Mukamal and R. Solum re: settlement proposals. | 0.20 | 102.00 |
| 01/11/2013 | JDE | Telephone call and emails with R. Solum re: settlement and emails with B. Mukamal re: same. | 0.20 | 102.00 |
| 01/14/2013 | JDE | Emails with R. Solum and B. Finestone, and B. Mukamal re: settlement. | 0.40 | 204.00 |
| | JDE | Prepare Settlement Agreement with Umbach and analyze issues re: same. | 1.20 | 612.00 |
| 01/17/2013 | JDE | Analyze issues re: settlement agreement and email memoranda to B. Mukamal. | 0.30 | 153.00 |
| 01/23/2013 | JDE | Exchange email memoranda with R. Solum re: Settlement Agreement changes from B. Finestone, and review and analyze same. | 0.20 | 102.00 |
| 01/30/2013 | JDE | Call with M. Budwick re: revisions to settlement agreement, and exchange email memoranda with B. Finestone and R. Solum re: same. | 0.30 | 153.00 |
| TOTAL FEES FOR THIS MATTER | | | <u>3.00</u> | <u>1,530.00</u> |

RECAPITULATION

| | | | |
|---------------|--------------|--------------------|--------------|
| TIMEKEEPER | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
| JOHN D. EATON | 3.00 | \$510.00 | \$1,530.00 |

BARRY E. MUKAMAL, PLAN TRUSTEE

AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachelin.com

Page: 2
February 07, 2013
ACCOUNT NO: 6153-0001M
INVOICE NO. 65785

| | |
|--|-------------------|
| TOTAL THIS INVOICE | 1,530.00 |
| PREVIOUS BALANCE (please disregard if paid) | \$3,089.09 |
| TOTAL NOW DUE AND PAYABLE | <u>\$4,619.09</u> |

PAST DUE AMOUNTS

| <u>Stmt Date</u> | <u>Stmt #</u> | <u>Billed</u> | <u>Due</u> |
|------------------|---------------|---------------|-----------------|
| 12/07/2012 | 63041 | 15,952.00 | 1,955.00 |
| 01/08/2013 | 63668 | 1,134.09 | <u>1,134.09</u> |
| | | | <u>3,089.09</u> |

WE ACCEPT AMERICAN EXPRESS, VISA & MASTER CARD

RASCO KLOCK PEREZ NIETO

BARRY E. MUKAMAL, PLAN TRUSTEE

Statement Date: March 8, 2013

Account No. 6153.0001

Statement No. 64950

Page: 1

RE: AS LIQ TRUSTEE FOR PBF LIQUIDATING TRUST (I)

barry.mukamal@marcumrachlin.com

| | | | HOURS | |
|-----------------------------------|-----|--|-------------|-----------------|
| 02/13/2013 | JDE | Telephone call and email exchange with B. Finestone re: finalization of Umbach Settlement Agreement. | 0.30 | 153.00 |
| | JDE | Proofread and revise agreement. | 0.30 | 153.00 |
| | JDE | Emails with B. Mukamal and M. Budwick re: same. | 0.10 | 51.00 |
| 02/15/2013 | JDE | Proofread, revise, and finalize Umbach Settlement Agreement, and exchange email memoranda with B. Mukamal and B. Finestone re: same. | 0.30 | 153.00 |
| 02/19/2013 | JDE | Proofread and revise Motion for approval of settlement with Umbach. | 0.80 | 408.00 |
| | JDE | Exchange email memoranda with B. Finestone, B. Mukamal, and M. Budwick re: settlement and motion to approve same. | 0.10 | 51.00 |
| 02/28/2013 | JDE | Prepare Order granting motion to approve settlement with Umbach. | 0.30 | 153.00 |
| | JDE | Analyze issues re: service of motion, and emails with mediator. | <u>0.20</u> | <u>102.00</u> |
| TOTAL FEES FOR THIS MATTER | | | 2.40 | 1,224.00 |

RECAPITULATION

| TIMEKEEPER | <u>HOURS</u> | <u>HOURLY RATE</u> | <u>TOTAL</u> |
|---------------|--------------|--------------------|--------------|
| JOHN D. EATON | 2.40 | \$510.00 | \$1,224.00 |

TOTAL THIS INVOICE

1,224.00

TOTAL NOW DUE AND PAYABLE\$1,224.00

RASCO KLOCK PEREZ NIETO
283 CATALONIA AVENUE, CORAL GABLES, FLORIDA 33134
PHONE: 305.476.7100 * FAX 305.476.7102

BARRY E. MUKAMAL, PLAN TRUSTEE
Account No. 6153.0001
RE: AS LIQ TRUSTEE FOR PBF LIQUI

Statement Date: 03/08/2013
Statement No. 64950
Page No. 2

Please Remit

\$1,224.00

WE ACCEPT AMERICAN EXPRESS, VISA & MASTER CARD

RASCO KLOCK PEREZ NIETO
283 CATALONIA AVENUE, CORAL GABLES, FLORIDA 33134
PHONE: 305.476.7100 * FAX 305.476.7102

Final Statement Run Totals 03/08/2013

| | |
|---------------------|----------|
| Statements Printed: | 1 |
| Hours: | 2.40 |
| Fees: | 1,224.00 |