

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF FLORIDA  
 WEST PALM BEACH DIVISION  
[www.flsb.uscourts.gov](http://www.flsb.uscourts.gov)

In re:

Chapter 11

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

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

Debtors.

**KEVIN O'HALLORAN'S  
 FIRST AND FINAL POST CONFIRMATION FEE APPLICATION**

|                |   |   |
|----------------|---|---|
| 1.             | Name of Applicant:  | <i>Kevin O'Halloran</i>                                       |
| 2.             | Role of Applicant:  | <i>Liquidating Trustee's Expert</i>                           |
| 3.             | Name of Certifying Professional:                              | <i>Kevin O'Halloran</i>                                       |
| 4.             | Date cases filed:   | <i>November 30, 2009</i>                                      |
| 5.             | Date of application for employment:                           | <i>April 18, 2014[ECF No. 2225]</i>                           |
| 6.             | Date of order approving employment:                           | <i>May 1, 2014[ECF No. 2275] nunc pro tunc March 19, 2014</i> |
| 7.             | If debtor's counsel, date of Disclosure of Compensation form: | <i>N/A</i>  |
| 8.             | Date of this application:                                     | <i>August 26, 2014</i>  |
| 9.             | Dates of services covered:                                    | <i>March 19, 2014 through August 17, 2014</i>                 |
| <b>Fees...</b> |   |   |
| 10.            | Total fee requested for this period (from Exhibit 1):         | \$ 18,360.00  |
| 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   |
| 13.            | <b>Net amount of fee requested for this period:</b>           | <b>\$ 18,360.00</b>   |

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

| <b>Expenses...</b> |  |              |
|--------------------|--|--------------|
| 14.                | Total expense reimbursement requested for this period:   | \$ 0.00      |
| 15.                | Balance remaining in expense retainer account, not yet received:   | \$ 0.00      |
| 16.                | Expenses paid or advanced for this period, by other sources:   | \$ 0.00      |
| 17.                | <b>Net amount of expense reimbursements requested for this period</b>  | \$ 0.00      |
| 18.                | Gross award requested for this period (#10 + #14)  | \$ 18,360.00 |
| 19.                | <b>Net award requested for this period (#13 + #17)</b>   | \$ 18,360.00 |
| 20.                | <b>If Final Fee Application, amounts of net awards requested in interim applications but <u>not previously awarded</u> (total from History of Fees and Expenses, following pages):</b> | \$ 0.00      |
| 21.                | <b>Final fee and expense award requested (#19 + #20)</b>   | \$ 18,360.00 |

## History of Fees and Expenses

|  |         |         |                    |
|--|---------|---------|--------------------|
| 1. Dates, sources, and amounts of retainers received:            |         |         |                    |
| Dates  | Sources | Amounts | For fees or costs? |
| N/A  |         |         |                    |
| 2. Dates, sources, and amounts of third party payments received: |         |         |                    |
| Dates  | Sources | Amounts | For fees or costs? |
| N/A  |         |         |                    |
| 3. Prior fee and expense awards...                               |         |         |                    |
| <b>First interim application...</b>                              |         |         |                    |
| Dates covered by first application:                              |         | N/A     |                    |
| Amount of fees requested:  |         |         |                    |
| Amount of expenses requested:                                    |         |         |                    |
| Amount of fees awarded:  |         |         |                    |
| Amount of expenses awarded:                                      |         |         |                    |
| Amount of fee retainer authorized to be used:                    |         |         |                    |
| Amount of expense retainer authorized to be used:                |         |         |                    |
| Fee award, net of retainer:                                      |         |         |                    |

|  |  |
|--|--|
| Expense award, net of retainer:  |  |
| Date of first award:   |  |
| Amount of fees actually paid:  |  |
| Amount of expense reimbursement actually paid:   |  |
| Portion of fees requested but not awarded, which applicant wishes to defer to final fee application:     |  |
| Portion of expenses requested but not awarded, which applicant wishes to defer to final fee application: |  |

|   |  |
|---|--|
| <b>Monthly <i>POST CONFIRMATION</i> invoicing dated August 18, 2014</b> |  |
| Dates covered by invoicing:   | March 19, 2014 through August 17, 2014 |
| Amount of fees and expenses requested:                                  | \$ 18,360.00                           |
| Amount of fees and expenses paid absent objection:                      | \$ 18,360.00                           |

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Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,  
PALM BEACH FINANCE II, L.P.<sup>2</sup>

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

Debtors.

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**FIRST AND FINAL POST CONFIRMATION FEE APPLICATION FOR ALLOWANCE  
AND PAYMENT OF COMPENSATION OF KEVIN O'HALLORAN  
AS EXPERT TO CHAPTER 11 LIQUIDATING TRUSTEE**

Kevin O'Halloran (the "*Applicant*" or "*Mr. O'Halloran*"), having been approved by this Court as expert consultant for the Chapter 11 Liquidating Trustee, Barry E. Mukamal ("*Trustee*"), applies for allowance of compensation for professional services rendered by the Applicant between March 19, 2014 through August 17, 2014, and in support states:

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

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

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

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

4. On May 1, 2014, this Court entered an Order [ECF No. 2275] granting the Liquidating Trustee's Application to Employ Kevin O'Halloran as expert consultant to the Liquidating Trustee, *nunc pro tunc* to March 19, 2014.

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

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

6. Article 7 of the Plan provides:

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

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

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

7.1.11 *Compensation of Professionals Retained by the Liquidating Trustees and the PBF II Liquidating Trust Monitor.* Professionals retained by the PBF II

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

7. This application is submitted pursuant to 11 U.S.C. § 330 for the allowance and payment to the Applicant in the amount of \$18,360 for fees incurred between March 19, 2014 and August 17, 2014, for a total request of \$18,360.

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

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

9. The Applicant rendered varied services as expert consultant on behalf of the Liquidating Trustee for the period of time from March 19, 2014 through August 17, 2014. The Applicant is requesting \$18,360 in professional fees for services rendered. The Applicant logged a total of 45.9 hours at the hourly rate of \$400 during the time period for which fees were required in this fee application.

10. The Applicant devoted 45.9 hours, for a total of \$18,360, towards the analysis of issues, research, preparation and review of documents and other case materials in order to familiarize himself with the case and to perform certain analyses.

## **II. REQUEST FOR COMPENSATION**

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

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

12. The transcribed time records and details of services rendered by the Applicant are attached hereto as Exhibit 3. The Applicant has devoted 45.9 hours in time in providing services to the Liquidating Trustee between March 19, 2014 through August 17, 2014. 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.

13. The Applicant recorded the time expended in the rendition of professional services for the Liquidating Trustee by recording a detailed description of such professional services rendered.

14. The Applicant avoided any unnecessary duplication of work and time expended.

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

15. The Applicant was retained by the Liquidating Trustee as an expert providing consulting and possible expert testifying services in contested matters on one or more adversary proceedings commenced by the Liquidating Trustee, including the evaluation of issues relating to

damages and collections calculations related to avoidance actions, professional malpractice, as well as other related or similar analyses that the Liquidating Trustee may request.

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

16. The Applicant submits that he has the requisite experience, seniority and skills necessary to effectively and efficiently meet the requirements of the tasks required. The Applicant believes he has demonstrated the requisite, substantial expertise to skillfully provide his services.

**VI. PRECLUSION FROM OTHER EMPLOYMENT**

17. Though the Applicant has devoted time as expert consultant for the Liquidating Trustee as more fully set forth in Exhibit 3, the Applicant has not been forced to decline other matters as a result of accepting this employment.

**VII. CUSTOMARY FEE**

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

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

19. The Applicant has not been required to expend considerable time within short periods.

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

20. The Applicant has been appointed as a receiver in both federal and state courts, and has also been appointed as Chapter 11 trustee in a number of Chapter 11 cases and as a Liquidator in the Grand Cayman Islands.

21. Kevin O'Halloran received his Masters in Management (MBA) from MIT Sloan School of Management, a BA in Economics, Math and Politics from University College Dublin, Ireland, and is a graduate of the EC Executive Training Program in Japan. A copy of Mr.



O'Halloran's curriculum vitae is attached to the Liquidating Trustee's Application to Employ Kevin O'Halloran [ECF No. 2225], and is incorporated herein by reference.

**X. THE UNDESIRABILITY OF THE CASE**

22. The Applicant does not deem these cases to be undesirable and is honored to have been retained by the Liquidating Trustee.

**XI. APPLICABLE LEGAL STANDARD**

23. The amount requested by the Applicant is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which Applicant 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 Applicant in the amount of \$18,360 for 45.9 hours of services is entirely appropriate.

24. The Applicant considers the reasonable value of services rendered to this estate to be not less than \$18,360 for services rendered for the Fee Period.

**XII. ALLOCATION BETWEEN ESTATES**

25. The Liquidating Trustee requests that 18% of the fee awarded be allocated to Palm Beach Finance Partners, L.P. and 82% of the fee awarded be allocated to Palm Beach Finance II, L.P. This pro rata allocation formula is derived from the Compiled Financial Statements, dated April 30, 2008, for each of the Debtors by Kaufman Rossin & Co. The data contained therein supports an 18%/82% allocation between PBF and PBF II, respectively, based upon the total assets of each entity as of the date of such compilations. See Section 1.76, entitled "Pro Rata Allocation Formula," of the Second Amended Joint Plan of Liquidation dated September 3, 2010 [ECF No. 245]. Based on the circumstances and since the services provided by Applicant were performed on behalf of and benefitted both estates, the Liquidating Trustee believes that this formula is the proper

methodology to allocate the final fee award, and respectfully requests the Court approve the allocation of fees requested in this Application as follows:

| <b>ESTATE / PERCENTAGE</b>              | <b>FEES</b>        |
|---|--------------------|
| Palm Beach Finance Partners, L.P. (18%) | \$3,304.80         |
| Palm Beach Finance II. L.P. (82%)       | \$15,055.20        |
| <b>TOTAL FEES:</b>                      | <b>\$18,360.00</b> |

**WHEREFORE,** Applicant respectfully requests the allowance of the full compensation sought under this application on a final basis. Applicant requests this Court to award a total of \$18,360 for fees incurred between March 19, 2014 and August 17, 2014, for a total request of \$18,360, and for such other and further relief this Court deems just and proper.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**CERTIFICATION**

1. I, Kevin O'Halloran, (the "*Applicant*") am 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.

Kevin O'Halloran  
1720 Peachtree Street, Suite 425N  
Atlanta, GA 30309

By: 

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

s/ Michael S. Budwick  
Michael S. Budwick, Esquire  
Fla. Bar No. 938777  
[mbudwick@melandrussin.com](mailto:mbudwick@melandrussin.com)  
MELAND RUSSIN & BUDWICK, P.A.  
3200 Southeast Financial Center  
200 South Biscayne Boulevard  
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.]

| <b>Name</b>         | <b><u>Year Licensed</u></b> | <b><u>Total Hours</u></b> | <b><u>Hourly Rate</u></b> | <b><u>Total Fees</u></b> |
|---------------------|-----------------------------|---------------------------|---------------------------|--------------------------|
| Kevin O'Halloran    | N/A                         | 45.90                     | \$400.00                  | \$ 18,360.00             |
| Blended Hourly Rate |                             |                           | \$400.00                  |                          |
| <b>Total Fees</b>   |                             | 45.90                     |                           | \$ 18,360.00             |

**EXHIBIT "1-B"**

**Summary of Professional and Paraprofessional Time  
by Activity Code Category for this Time Period Only**

| <b>Professional Services</b> |             |              |                     |
|------------------------------|-------------|--------------|---------------------|
| <b>Name</b>                  | <b>Rate</b> | <b>Hours</b> | <b>Amount</b>       |
| Kevin O'Halloran             | \$400.00    | 45.90        | \$ 18,360.00        |
| <b>CATEGORY TOTALS:</b>      |             | <b>45.90</b> | <b>\$ 18,360.00</b> |

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)                                  | \$ 0.00        |
| 8.   | Postage   | \$ 0.00        |
| 9.   | Overnight Delivery Charges                                    | \$ 0.00        |
| 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        |
| <b>TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS</b> |   | <b>\$ 0.00</b> |



| <b>PROFESSIONAL SERVICES</b>                    |     |  | <b>Hrs/Rate</b> |
|---|-----|--|-----------------|
| Palm Beach - James Moon Esq for Trustee Mukamal |     |  |                 |
| <u>MARCH 2014</u>                               |     |  |                 |
| 3/20/2014                                       | KOH | Communications with Counsel and follow up  | 0.80            |
| 3/21/2014                                       | KOH | Continue work on matters raised by Counsel   | 0.60            |
| 3/24/2014                                       | KOH | Communications with Counsel and follow up  | 0.20            |
| <u>APRIL 2014</u>                               |     |  |                 |
| 4/1/2014  | KOH | Read documents from Counsel and follow up call   | 0.70            |
| 4/6/2014  | KOH | Work on documents from Counsel   | 1.10            |
| 4/7/2014  | KOH | Communications with Counsel  | 0.70            |
| 4/9/2014  | KOH | Call with Counsel and follow up reading  | 1.20            |
| 4/10/2014                                       | KOH | Read documents from Counsel and follow up  | 0.90            |
| 4/14/2014                                       | KOH | Communications with Counsel after reading documents and follow up  | 0.90            |
| 4/15/2014                                       | KOH | Read case materials  | 1.50            |
| 4/17/2014                                       | KOH | Read case materials  | 3.40            |
| 4/19/2014                                       | KOH | Read case materials  | 5.60            |
| 4/30/2014                                       | KOH | Read case materials  | 1.10            |
| <u>MAY 2014</u>                                 |     |  |                 |
| 5/3/2014  |     | Read case materials  | 3.20            |
| <u>JULY 2014</u>                                |     |  |                 |
| 7/17/2014                                       | KOH | Discussion with Trustee and Counsel re data and further documents. Also discuss with Trustee materials in his possession. Discuss reports and deadlines. Read materials. | 1.80            |
| 7/18/2014                                       | KOH | Work on data and consider materials  | 2.20            |
| 7/19/2014                                       | KOH | Further work on materials  | 4.80            |
| 7/20/2014                                       | KOH | Continue work on data  | 3.70            |
| 7/24/2014                                       | KOH | Consider data issues/notice/meetings for development of model(s)   | 3.50            |
| 7/25/2014                                       | KOH | Continue work on modelling   | 2.90            |
| 7/27/2014                                       | KOH | Continue work on modelling   | 3.70            |
| 7/28/2014                                       | KOH | Communications from Counsel on settlement  | 0.20            |
| 7/31/2014                                       | KOH | Communications with Trustee.   | 0.10            |
| <u>AUGUST 2014</u>                              |     |  |                 |
| 8/17/2014                                       | KOH | Work on fee application and file wrk to close out engagement   | 1.10            |
| TOTAL HOURS                                     |     |  | 45.90           |

**PROFESSIONAL SERVICES**

Palm Beach - James Moon Esq for Trustee Mukamal

Hrs/Rate

| <b>For Professional Services Rendered:</b> | <b><u>Rate</u></b> | <b><u>Total Hrs</u></b> | <b><u>Total \$</u></b> |
|--|--------------------|-------------------------|------------------------|
| Kevin O'Halloran                           | \$ 400             | 45.90                   | \$18,360.00            |
| <b>TOTAL FEES:</b>                         |                    |                         | <b>18,360.00</b>       |