



**ORDERED in the Southern District of Florida on February 16, 2023.**

**Erik P. Kimball, Judge  
United States Bankruptcy Court**

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

Debtors.

**ORDER AWARDING TWENTY-SIXTH POST  
CONFIRMATION FEE APPLICATION FOR ALLOWANCE AND  
PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
TO BARRY E. MUKAMAL, CPA, AND KAPILAMUKAMAL, LLP, AS  
ACCOUNTANTS TO CHAPTER 11 LIQUIDATING TRUSTEE**

**THIS CAUSE** came before the Court on February 15, 2023 at 1:30 p.m., upon the  
Twenty-Sixth Post Confirmation Fee Application for Allowance and Payment of Compensation

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

and Reimbursement of Expenses of Barry E. Mukamal, CPA and KapilaMukamal, LLP, as Accountants to the Liquidating Trustee [ECF No. 3905] (the “*Application*”).

The Court, having reviewed the Application, having heard from all parties in interest who had an opportunity to be heard, having taken into consideration 11 U.S.C. §§ 330 and 331 and each of the factors that govern the reasonableness of fees as set forth in *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977) and *Johnson v. Georgia Highway Express*, 488 F.2d 714 (5th Cir. 1974), having heard the argument of counsel, and based on the record, it is

**ORDERED** as follows:

1. The Application is **APPROVED**, as set forth below.
2. KapilaMukamal, LLP, accountants for the Liquidating Trustee<sup>2</sup>, is awarded compensation in the amount of **\$93,249.00** (representing 100% of the fees requested) and **\$1,181.40** (representing 100% of expenses requested) (“*Fee and Cost Award*”).
3. Pursuant to Section 1.76 of the Plan, and as set forth in the Application, certain of the fees and costs awarded herein are subject to the *pro rata* allocation formula. The Fee and Cost Award shall be paid by the particular estate as follows:

<b>Estate</b>	<b>Fees</b>	<b>Costs</b>
Palm Beach Finance Partners, L.P.	\$ 37,345.14	\$ 330.18
Palm Beach Finance II, L.P.	\$ 55,903.86	\$ 851.22
TOTAL FEES AND COSTS:	\$ 93,249.00	\$ 1,181.40

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<sup>2</sup> All capitalized terms not defined herein shall have the meaning ascribed to such term as set forth in the Application.

4. The Fee and Cost Award is awarded on a final basis pursuant to 7.1.11 of the Plan.

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**Submitted By:**

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**Copies Furnished To:**

Solomon B. Genet, Esquire, is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.