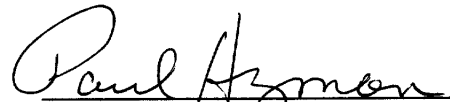




**ORDERED in the Southern District of Florida on May 24, 2017.**

  
Paul G. Hyman, Jr., 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-PGH  
Case No.: 09-36396-PGH  
(Jointly Administered)

Debtors.

---

**ORDER AWARDING NINTH INTERIM 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 May 23, 2017 at 9:30 a.m., upon the Ninth Interim Post Confirmation Fee Application for Allowance and Payment of Compensation and

---

<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).

Reimbursement of Expenses of Barry E. Mukamal, CPA and KapilaMukamal, LLP, as Accountants to Chapter 11 Liquidating Trustee [ECF No. 3219] (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. § 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 **\$131,182.80** (representing 100% of the fees requested) and **\$1,217.92** (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, 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 / Percentage</b>	<b>Fees</b>	<b>Costs</b>
Palm Beach Finance Partners, L.P. (18%)	\$39,077.01	\$279.01
Palm Beach Finance II, L.P. (82%)	\$92,105.79	\$938.91
<b>TOTAL FEES AND COSTS:</b>	<b>\$131,182.80</b>	<b>\$1,217.92</b>

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

4. Pursuant to Section 7.1.11 of the Plan, the Court ratifies payments previously made by the Liquidating Trustee to KapilaMukamal, LLP, with respect to the Fee and Cost Award.

###

**Submitted By:**

Solomon B. Genet, Esquire  
Florida Bar No. 617911  
[sgenet@melandrussin.com](mailto:sgenet@melandrussin.com)  
MELAND RUSSIN & BUDWICK, P.A.  
Counsel for the Liquidating Trustee  
200 S. Biscayne Blvd., Suite 3200  
Miami, Florida 33131  
T: (305) 358-6363 F: (305) 358-1221

**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.