



**ORDERED in the Southern District of Florida on January 20, 2015.**

  
Paul G. Hyman, Jr.  
Chief United States Bankruptcy Judge

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
WEST PALM BEACH DIVISION**

IN RE:

CHAPTER 11

PALM BEACH FINANCE PARTNERS, L.P.,  
A Delaware limited partnership, et al.<sup>1</sup>,

CASE NO.: 09-36379-BKC-PGH  
(Jointly Administered)

Debtors.

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**ORDER AWARDING FINAL POST CONFIRMATION FEES AND EXPENSES  
TO MARCUM LLP AS ACCOUNTANTS FOR THE LIQUIDATING TRUSTEE**

**THIS CAUSE** came before the Court on January 15, 2015 at 9:30 a.m. upon the Final Fee Post Confirmation Application for Compensation of John L. Heller, CPA, and Marcum LLP as Accountants for the Liquidating Trustee (ECF No. 2260) (the "Application").

The Court, having reviewed the Application, hearing 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*

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<sup>1</sup> The address and last four digits of the taxpayer identification number for each of the Debtors following 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., Suite 301, Palm Beach Gardens, FL 33410 (TIN 0680).

*America*, 5 Cir.1977, 544 F.2d 1291 and *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5<sup>th</sup> Cir. 1974), having heard argument of counsel, and based on the record, it is

**ORDERED** as follows:

1. The Application is Approved, as set forth below.
2. Marcum LLP, Accountants for the Liquidating Trustee<sup>2</sup>, is awarded final unpaid compensation in the amount of **\$12,806.70** (representing 100% of the fees requested) and **\$0.00** (representing 100% of the expenses requested) (“*Fee and Cost Award*”). All prior paid fees and costs are awarded on a final basis.
3. The unpaid Fee and Cost Award shall be paid by the particular estate as follows:  
(a) **\$2,305.21** in fees and **\$0.00** in costs from Palm Beach Finance Partners, L.P., and (b) **\$10,501.49** in fees and **\$0.00** in costs from Palm Beach Finance II, L.P.
4. Pursuant to Section 7.1.11 of the Plan, the Court ratifies payments previously made by the Liquidating Trustee to Marcum, LLP with respect to the Fee and Cost Award.

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Submitted by:

Michael S. Budwick, Esq.  
Florida Bar No. 938777  
[mbudwick@melandrussin.com](mailto:mbudwick@melandrussin.com)  
Meland Russin & Budwick, P.A.  
Counsel for the Liquidating Trustee  
200 S. Biscayne Blvd., Suite 3200  
Miami, FL 33131  
T: 305-358-6363

Michael S. Budwick, Esq., is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.

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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.