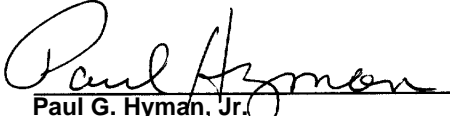




ORDERED in the Southern District of Florida on July 21, 2014.


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

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
PALM BEACH DIVISION
www.flsb.uscourts.gov

In re: Chapter 11
PALM BEACH FINANCE PARTNERS, L.P., Case No.: 09-36379-PGH
PALM BEACH FINANCE II, L.P., Case No.: 09-36396-PGH
Debtors. (Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND
RETENTION OF BARRY E. MUKAMAL, CPA AND KAPILAMUKAMAL,
LLP AS ACCOUNTANTS AND ADVISORS NUNC PRO TUNC TO MAY 1, 2014**

THIS CAUSE came before the Court on July 15, 2014, at 9:30 a.m., upon the Liquidating Trustee’s Application for Employment of Barry E. Mukamal, CPA (“*Mr. Mukamal*”) and KapilaMukamal, LLP (“*KM*”; and together with Mr. Mukamal, the “*Applicant*”) as Accountants and Advisors *Nunc Pro Tunc* to May 1, 2014 [ECF No. 2307] (“*Application*”). Upon the representations that the Applicant (i) is duly qualified; (ii) holds no interest adverse to the Liquidating Trustee, the Liquidating Trusts, or the estates in the matters upon which the Applicant is engaged; (iii) is a disinterested person as required by 11 U.S.C. § 327(a); and (iv)

has disclosed any connections with parties set forth in *Fed. R. Bankr. P.* 2014; and that the Applicant's employment is necessary and would be in the best interest of the estate, it is

ORDERED as follows:

1. The Application is **GRANTED**.
2. The Liquidating Trustee is authorized to retain the Applicant as accountants and advisors pursuant to 11 U.S.C. §§ 327, 330 and 331, and the terms set forth in the Application.

Submitted By:

Joshua A. Marcus

Florida Bar No. 92857

jmarcus@melandrussin.com

MELAND RUSSIN & BUDWICK, P.A.

Counsel for Liquidating Trustee

3200 Southeast Financial Center

200 South Biscayne Boulevard

Miami, Florida 33131

Telephone: (305) 358-6363

Telefax: (305) 358-1221

Copies Furnished To:

Joshua A. Marcus, Esquire, is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.