

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION  
[www.flmb.uscourts.gov](http://www.flmb.uscourts.gov)

In re:

TAYLOR BEAN & WHITAKER  
MORTGAGE CORP.,

Case No. 3:09-bk-07047-JAF  
Chapter 11 Case

Debtor.

---

**OBJECTION TO CLAIM OF MICHIGAN DEPARTMENT OF TREASURY**

**IMPORTANT NOTICE TO CREDITOR:  
THIS IS AN OBJECTION TO YOUR CLAIM**

**This objection seeks to disallow your claim. Please read this objection carefully to identify which scheduled claim is objected to and what disposition of your claim is recommended.**

**If you disagree with the objection or the recommended treatment, you must file a written response WITHIN 30 DAYS from the date of service stated in this objection, explaining why your claim should be allowed as presently filed, and you must mail a copy to the undersigned attorneys OR YOUR CLAIM MAY BE DISPOSED OF IN ACCORDANCE WITH THE RECOMMENDATION IN THIS OBJECTION.**

**If your entire claim is objected to and this is a chapter 11 case, you will not have the right to vote to accept or reject any proposed plan of reorganization until the objection is resolved, unless you request an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing your claim for voting purposes.**

**Any written response must contain the case name, case number, and must be filed with the Clerk of the United States Bankruptcy Court, Bryan Simpson United States Courthouse, 300 North Hogan Street, Suite 3-350, Jacksonville, FL 32202 with a copy to Debi Evans Galler, Esq., Berger Singerman, P.A., 200 South Biscayne Blvd., Suite 1000, Miami, FL 33131.**

The Official Committee of Unsecured Creditors (the "Committee"), for and on behalf of the estate of Taylor, Bean & Whitaker Mortgage Corp. (the "Debtor" or "TBW") (the Committee, together with the Debtor or TBW, will be referred to as the "Movant"), pursuant to the *Order Granting Motion for the Official Committee of Unsecured Creditors for Derivative Standing to Prosecute Litigation in the Name of the Debtor* [D.E. # 1020] and the *Notice of Sixth*

*Amendment to the Colorable Actions List filed Pursuant to the Order Granting Motion of the Official Committee of Unsecured Creditors for Derivative Standing to Prosecute Certain Actions in the Name of the Debtor, Adding Claims Against Certain Entities and Individuals [D.E. # 3272]*<sup>1</sup>, along with and pursuant to Federal Rule of Bankruptcy Procedure 3007 and Local Rule 3007-1, hereby files this objection (the “Objection”) to the claim of Michigan Department of Treasury (“Michigan Treasury”), Claim No. 3429, as follows:

CLAIMANT	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
Michigan Department of Treasury Susan D. Cochran Cadillac Place Suite 10-200 3030 W. Grand Blvd. Detroit, MI 48202	3429	\$45,547.98	Upon a review of TBW’s books, records and taxes paid to Michigan Treasury, TBW asserts that Michigan Treasury owes TBW a refund exceeding the amount claimed. Accordingly, Michigan Treasury is not owed any taxes, penalties or otherwise from TBW.	Claim should be stricken and disallowed in its entirety.

The Movant reserves the right to amend the objection to the claim set forth herein, to object on additional grounds not set forth herein and/or to object to any further claims not presently set forth herein. By filing this Objection, the Movant does not waive the right to file further objections or to pursue avoidance actions or other causes of action.

**WHEREFORE**, the Movant respectfully requests that the Court (1) dispose of the claim set forth herein, as recommended by the Movant, on the grounds set forth in this Objection, without prejudice to the rights of the Movant or other interested parties to file further objections or to pursue avoidance actions or other causes of action, and (2) grant such other and further

<sup>1</sup> On the Effective Date of the *Third Amended and Restated Joint Plan of Liquidation of the Debtors and the Official Committee of Unsecured Creditors* (the “Plan”), as that term is defined in the Plan, the post-confirmation plan trust (“Plan Trust”) defined by and provided for in the Plan shall be deemed substituted as the moving party in this Objection (as defined herein) pursuant to Article 6(F) of the Plan. The Court entered an Order confirming the Plan on July 21, 2011 (D.E. # 3420).

relief as is just and appropriate.

**I HEREBY CERTIFY** that I am admitted to the Bar of the United States District Court for the Middle District of Florida and I am in compliance with the additional qualifications to practice in this court set forth in Local Rule 2090-1(a).

**I HEREBY CERTIFY** that a true and correct copy of this objection was served to those listed on the attached service list via U.S. Mail, postage prepaid, or via the Court's CM/ECF system as designated on the service list, on this \_\_\_\_\_ day of August, 2011.

Respectfully submitted,

BERGER SINGERMAN, P.A.  
*Counsel for the Official Committee of  
Unsecured Creditors*  
200 South Biscayne Blvd., Suite 1000  
Miami, FL 33131  
Telephone: (305) 755-9500  
Facsimile: (305) 714-4340

By: /s/ Alisa Paige Mason  
Debi Evans Galler  
Florida Bar No.985236  
[dgaller@bergersingerman.com](mailto:dgaller@bergersingerman.com)  
Alisa Paige Mason  
Florida Bar. No. 084461  
[pmason@bergersingerman.com](mailto:pmason@bergersingerman.com)

**SERVICE LIST**

Michigan Department of Treasury  
Susan D. Cochran  
Cadillac Place, Suite 10-200  
3030 W. Grand Blvd.  
Detroit, MI 48202  
Via U.S. Mail

Edward J. Peterson, III, Esq.  
Stichter, Reidel, Bain & Prosser, P.A.  
110 East Madison Street, Suite 200  
Tampa, FL 33602  
Via CM/ECF

Neil F. Luria  
Navigant Capital Advisors, LLC  
5215 Old Orchard Road, Suite 850  
Stokie, IL 60077  
Via U.S. Mail

Jeffrey W. Kelley, Esq.  
J. David Dantzler, Jr.  
Troutman Sanders, LLP  
600 Peachtree Street, Suite 5200  
Atlanta, GA 30308  
Via CM/ECF

Elena L. Escamella, Esq .  
United States Trustee  
135 W. Central Blvd., Suite 620  
Orlando, FL 32806  
Via CM/ECF