UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF FLORIDA JACKSONVILLE DIVISION

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TAYLOR BEAN & WHITAKER	Case No. 3:09-bk-07047-JAF	
MORTGAGE CORP.,	Chapter 11 Case	

Debtor.

OBJECTION TO CLAIM OF WILLIAM AND FRANCES GREGOIRE

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 <u>not</u> 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]¹, 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 William and Frances Gregoire ("Gregoire"), Claim No. 3459, as follows:

CLAIMANT	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
William and Frances Gregoire 184 North Ruth Road Benson, AZ 85602	3459	\$100,000.00	TBW submits that Claim No. 3459 is improperly classified as a priority claim and should be classified as a general unsecured claim in Class 8.	as a general unsecured

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 relief as is just and appropriate.

I HEREBY CERTIFY that I am admitted to the Bar of the United States District Court

¹ 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).

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, this 9th 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: <u>/s/ Alisa Paige Mason</u>

Debi Evans Galler Florida Bar No.985236 dgaller@bergersingerman.com Alisa Paige Mason Florida Bar. No. 084461 pmason@bergersingerman.com

SERVICE LIST

William and Frances Gregoire 184 North Ruth Road Benson, AZ 85602 Via U.S. Mail

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

Elena L. Escamella, Esq . United States Trustee 135 W. Central Blvd., Suite 620 Orlando, FL 32806 Via CM/ECF Edward J. Peterson, III, Esq. Stichter, Reidel, Bain & Prosser,P.A. 110 East Madison Street, Suite 200 Tampa, FL 33602 Via CM/ECF

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