

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION

In re:

Chapter 11 Case

TAYLOR BEAN & WHITAKER  
MORTGAGE CORP.  
REO SPECIALISTS, LLC, and  
HOME AMERICA MORTGAGE, INC.,

Case No. 3:09-bk-07047-JAF  
Case No. 3:09-bk-1022-JAF  
Case No. 3:09-bk-10023-JAF

Debtors.

Jointly Administered Under  
Case No. 3:09-bk-07047-JAF

\_\_\_\_\_/

In re:

TAYLOR BEAN & WHITAKER  
MORTGAGE CORP.,

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

Applicable Debtor.

\_\_\_\_\_

**THIRTY FOURTH OMNIBUS OBJECTION TO CLAIMS**  
(Claims of Avoidance Action Claimants)

**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 claim/scheduled claim is objected to and what disposition is recommended for your claim.**

**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.**

**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 Alisa Paige Mason, Esq., Berger Singerman, P.A., 1450 Brickell Avenue, Suite 1900, Miami, FL 33131-3453.**

Neil F. Luria, as Plan Trustee (“Plan Trustee”) for the Taylor, Bean & Whitaker Mortgage Plan Trust (the “Plan Trust”), by and through undersigned counsel, and pursuant to Federal Rule of Bankruptcy Procedure 3007 and Local Rules 3007-1 and 2002-4, hereby files this omnibus objection (the “Omnibus Objection”) to the claims listed on **Exhibit “A”** (the “Claims”) on the basis that such claims must be disallowed pursuant to 11 U.S.C. § 502(d) of the United States Bankruptcy Code, because the claimants received avoidable transfers and have not returned the transferred property to the estate. Adversary proceedings have been filed against each of the persons listed on **Exhibit “A”** (collectively the “Claimants”, individually the “Claimant”) to avoid certain fraudulent and/or preferential transfers as follows:

**Exhibit “A”** The Plan Trustee objects to the Claims because the Claimants received avoidable transfer(s) under Section(s) 547 and/or 548 of the Bankruptcy Code and have been sued by the Plan Trustee accordingly. Section 502(d) of the Bankruptcy Code provides that the Court “shall disallow any claim of an entity from which property is recoverable under section 542, 543, 550, or 553 of this title or that is a transferee of a transfer avoidable under section 544, 545, 547, 548, 549, or 724(a)....”

The Plan Trustee requests that the Claims be disallowed. Should a Claimant, or any person to whom the Claim was sold or transferred (the “Transferee”), dispute the basis for the Objection to the Claim and file any response thereto, the Plan Trustee requests that the Objection be consolidated with the related adversary proceeding pending against the Claimant. To the extent that a claim described in Exhibit “A” has been transferred or sold to a Transferee, the Plan Trustee submits that notwithstanding the transfer, the Claim should still be disallowed on the basis that the Claimant received and has failed to disgorge an avoidable transfer.

**All claimants that have received this Omnibus Objection should locate their name(s) and claim(s) on the attached Exhibit “A”, which names are listed alphabetically.**

The Plan Trustee 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 Omnibus Objection, the Plan Trustee does not waive the right to file further objections or to pursue avoidance actions or other causes of action.

**WHEREFORE**, the Plan Trustee respectfully requests that the Court (1) dispose of the Claims set forth herein, as recommended by the Plan Trustee, on the grounds set forth in Exhibit "A" to this Omnibus Objection, without prejudice to the rights of the Plan Trustee 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 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).

Dated: December 12, 2011

Respectfully submitted,

BERGER SINGERMAN, P.A.  
*Counsel to Neil F. Luria, Plan Trustee for the  
Taylor, Bean and Whitaker Plan Trust*  
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By: /s/ Arthur J. Spector  
Arthur J. Spector  
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## EXHIBIT "A" TO THIRTY FOURTH OMNIBUS OBJECTION TO CLAIMS

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
1	443 BUILDING CORPORATION BRENNAN MANNA & DIAMOND PL ROBERT D WILCOX 800 W MONROE ST JACKSONVILLE, FL 32202 <b>Purchased by</b> <b>HAIN CAPITAL HOLDINGS LTD.</b> <b>301 ROUTE 17, 7TH FLOOR</b> <b>RUTHERFORD, NJ 07070</b>	3357	\$ 21,176.67	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00619.
2	ADT SECURITY SERVICES INC 14200 E EXPOSITION AVE AURORA, CO 80012	251	\$ 8,785.99	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00580.
3	AEROTEK INC C/O LAWRENCE M KOSTO ESQ PO BOX 113 ORLANDO, FL 32802	237	\$ 12,957.41	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00504.
4	AKERMAN SENTERFITT ATTN: MILTON VESCOVACCI ONE SE THIRD AVE 25TH FL MIAMI, FL 33131	348	\$ 28,331.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding upon its filing.
5	AMERICAN EXPRESS BANK FSB BECKET & LEE LLP PO BOX 3001 MALVERN, PA 19355-0701	147	\$ 24,685.47	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00800.
6	AMERICAN EXPRESS BANK FSB BECKET & LEE LLP PO BOX 3001 MALVERN, PA 19355-0701	148	\$ 262,936.62	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00800.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
7	AMERICAN MORTGAGE LAW GROUP 75 ROWLAND WAY SUITE 350 NOVATO, CA 94945	s6240	\$ 9,644.98	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
8	AT&T C/O SOUTHWESTERN BELL TELEPHONE CO AT&T INC C/O JAMES GRUDUS ESQ ATTY ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	3266	\$ 953.10	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00655.
9	AT&T CORP & AFFILIATES/SUBSIDIARIES C/O AT&T CORP ATTN: JAMES W GRUDUS ONE AT&T WAY. RM 3A218 BEDMINSTER, NJ 07921 <b>Purchased by</b> <b>LIQUIDITY SOLUTIONS INC.</b> <b>ONE UNIVERSITY PLAZA, STE 312</b> <b>HACKENSACK, NJ 07601</b>	1632	\$ 1,965,257.35	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be stricken and disallowed in its entirety. Should the Claimant dispute the basis for the objection and files a response, the Plan Trustee recommends disallowing the claim in its entirety and requests that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00655.
10	BARFIELD & ASSOCIATES OF OCALA, INC. PO BOX 4338 OCALA, FL 34478	s6220	\$ 53,700.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00579.
11	BRAINTREE HILL OFFICE PARK LLC 35 BRAINTREE HILL OFFICE PARK, SUITE 400 BRAintree, MA 02184	1659	\$ 45,437.96	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00586.
12	BUDGET RENT A CAR SYSTEM, INC. 300 CENTRE POINTE DRIVE VIRGINIA BEACH, VA 23462-4415 <b>Purchased by</b> <b>RIVERSIDE CLAIMS LLC</b> <b>ATTN: NEIL HERSKOWITZ</b> <b>PO BOX 626 - PLANETARIUM STATION</b> <b>NEW YORK, NY 10024-0540</b>	1375	\$ 10,276.08	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00650.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
13	CDW CORPORATION C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	121	\$ 13,922.52	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00558.
14	CITRUS LAND TITLE 547 W FT ISLAND TRAIL STE C CRYSTAL RIVER, FL 34429	1482	\$ 110,039.83	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00641.
15	CITY OF OCALA ELECTRIC 201 SE 3RD ST OCALA, FL 34471-2174	122	\$ 113,742.82	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00555.
16	CONDELLO PROVISIONS PO BOX 2376 OCALA, FL 34478	s6160	\$ 1,683.05	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
17	CTEKSERVICES, LLC 12285 BUCKS HARBOR DR S JACKSONVILLE, FL 32225	1100	\$ 57,365.45	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00525.
18	DELL MARKETING LP C/O SABRINA L STREUSAND ESQ STREUSAND, LANDON & OZBURN LLP 811 BARTON SPRINGS RD, STE 811 AUSTIN, TX 78704	3441	\$ 46,931.99	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00669.
19	DOUBLE ENVELOPE DIVISION d/b/a BSC Ventures LLC PO BOX 532914 ATLANTA, GA 30353-2914	s6115	\$ 21,617.22	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00681.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
20	DOUGLAS EMMETT 2000 LLC ALLAN GOLAD 808 WILSHIRE BLVD., SUITE 200 SANTA MONICA, CA 90801	294	\$ 16,314.28	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00512.
21	DOWN TO EARTH, INC. PO BOX 738 TANGERINE, FL 32777	1469	\$ 15,537.71	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00610.
22	EMBARQ FLORIDA INC, CENTURY LINK PO BOX 165000 ALTAMONTE SPRINGS, FL 32716 <b>Purchased by</b> <b>LIQUIDITY SOLUTIONS</b> <b>ONE UNIVERSITY PLAZA, STE 312</b> <b>HACKENSACK, NJ 07601</b>	676	\$ 44,255.61	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00624.
23	FEDEX CUSTOM CRITICAL C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094	149	\$ 3,223.83	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00511.
24	FEDEX OFFICE PO BOX 262682 PLANO, TX 75026 <b>Purchased by</b> <b>RIVERSIDE CLAIMS LLC</b> <b>PO BOX 626 - PLANATARIUM STATION</b> <b>NEW YORK, NY 100245-0540</b>	346	\$ 202.36	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00511.
25	FIRST AMERICAN CORELOGIC ATTN: LAURIE CHEHAK 4 FIRST AMERICAN WAY SANTA ANA, CA 92707	2637	\$ 506,728.01	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is commenced.
26	G&I VI 655/755 BUSINESS CENTER FE LLC SIRLIN GALLOGLY & LESSER PC C/O DANA S PLON ESQ 123 S BROAD ST STE 2100 PHILADELPHIA, PA 19109-1042	1337	\$ 8,920.28	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00677.



	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
27	GARRETT, GARY J 10070 SW 67TH CT OCALA, FL 34476	254	\$ 986,734.19	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00651.
28	GEORGIA DEPARTMENT OF BANKING & FINANCE REG. DEPUTY COMMISSIONER FOR LEGAL & CONSUMER AFFAIRS 2990 BRANDYWINE ROAD, SUITE 200 ATLANTA, GA 30341 <b>Purchased by ASM CAPITAL 7600 JERICHO TURNPIKE, 9TH FLOOR WOODBURY, NY 11797</b>	1373	undeterminable	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00695.
29	GEORGIA DEPARTMENT OF BANKING & FINANCE REG. JUDY NEWBERRY DEPUTY COMMISSIONER FOR LEGAL & CONSUMER AFFAIRS 2990 BRANDYWINE ROAD, SUITE 200 ATLANTA, GA 30341	1372	\$ 5,000.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00695.
30	GILKEY ELECTRIC INC. 607 REDNA TERRACE SUITE 200 CINCINNATI, OH 45215	s6059	\$ 2,340.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with an avoidance proceeding to the extent that such a proceeding is filed.
31	GROUP 360 PO BOX 790379 ST LOUIS, MO 63179 <b>Purchased by ARGO PARTNERS 12 WEST 37TH STREET, 9TH FLOOR NEW YORK, NY 10018</b>	199	\$ 6,484.68	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00618.
32	HAV-A-CUP OF OCALA, INC. 1085 SE 52 COURT OCALA, FL 34471	s6045	\$ 1,672.10	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00667.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
33	HICKS, JAMES GREGORY DAVID OTERO ESQ AKERMAN SENTERFITT 50 N LAURA ST STE 3100 JACKSONVILLE, FL 32202	900	\$ 8,010,981.99	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00674.
34	ICBA MORTGAGE CORPORATION WALTER R. HAYNIE 1615 L STREET NW SUITE 900 WASHINGTON, DC 20036	36	\$ 100,633.71	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with the Adversary Proceeding upon its filing.
35	ICBA WALTER R. HAYNIE 1615 L STREET NW SUITE 900 WASHINGTON, DC 20036	35	\$ 20,170.54	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
36	I-FLEX PROCESSING SERVICES 17682 MITCHELL NORTH, STE 201 IRVINE, CA 92614	s6036	\$ 87,043.50	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00491
37	INTERISLAND MORTGAGE CORP 4704 18TH AVE WEST BRADENTON, FL 34209	7	\$ 3,150.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
38	IRON MOUNTAIN INFORMATION MANAGEMENT INC JOSEPH P CORRIGAN ESQ 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111	3065	\$ 11,118.53	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00994.
39	JACKSON WALKER LLP ATTN: RICK HERLAN 901 MAIN ST STE 6000 DALLAS, TX 75202	964	\$ 2,059.06	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00494.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
40	JAMES MOORE & CO PL 5931 NW 1ST PL GAINESVILLE, FL 32607 <b>Purchased by</b> <b>HAIN CAPITAL HOLDINGS LTD</b> <b>301 ROUTE 17, 7TH FLOOR</b> <b>RUTHERFORD, NJ 07070</b>	39	\$ 28,738.75	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
41	JEFFREY B SLADKUS, LLC 1519 WESLEY PARKWAY ATLANTA, GA 30327	s26341	\$ 6,761.47	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding to the extent that such a proceeding is filed.
42	KNOTT EBELINI HART SWETT & HAAK, PA 1625 HENDRY STREET, SUITE 301 FORT MYERS, FL 33901 <b>Purchased by</b> <b>HAIN CAPITAL HOLDINGS LTD</b> <b>301 ROUTE 17, 7TH FLOOR</b> <b>RUTHERFORD, NJ 07070</b>	1116	\$ 36,622.07	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00492.
43	LANDAMERICA TAX AND FLOOD 1123 S PARKVIEW DRIVE ACCOUNTING DEPARTMENT COVINA, CA 91724	s5994	\$ 385,469.50	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with the Adversary Proceeding upon its filing.
44	LASER ACTION PLUS, INC. 1228 SW 15TH AVENUE OCALA, FL 34471	1328	\$ 14,570.61	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00553.
45	LEX INC. 1912 WOODFORD ROAD VIENNA, VA 22181 <b>Purchased by</b> <b>CAPITAL INVESTORS</b> <b>ONE UNIVERSITY PLAZA, STE 312</b> <b>HACKENSACK, NJ 07601</b>	s26291	\$ 16,668.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00522.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
46	LEXISNEXIS A DIV OF REED ELSEVIER INC ATTN: BETH FARNHAM 9443 SPRINGBORO PIKE MIAMISBURG, OH 45342	764	\$ 10,653.87	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00622.
47	MARTIN PALMER CONSTRUCTION INC PO BOX 367 OCALA, FL 34478	1258	\$ 4,246.33	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00629.
48	MCKENNA LONG & ALDRIDGE LLP GARY W MARSH 303 PEACHTREE ST STE 5300 ATLANTA, GA 30308	933	\$ 581,257.42	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	This Claim should be reduced to \$566,180.41. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with the Adversary Proceeding upon its filing.
49	MERSCORP INC MERS 1818 LIBRARY ST STE 300 RESTON, VA 20190	235	\$ 128,925.85	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00596.
50	MICROSOFT CORPORATION & MICROSOFT LICENSING GP C/O MARIA ANN MILANO RIDDELL WILLIAMS PS 1001 4TH AVE STE 4500 SEATTLE, WA 98154-1192	2548	\$ 1,166,250.52	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00680.
51	MODCOMP INC C/O RAUL GASTESI JR ESQ GASTESI & ASSOCIATES PA 8105 NW 155TH ST MIAMI LAKES, FL 33016	74	\$ 103,852.60	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00627.
52	MORTGAGE SUPPORT SERVICES INC 7853 GUNN HWY #166 TAMPA, FL 33626	321	\$ 2,470.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00496.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
53	MORTGAGE SUPPORT SERVICES INC 7853 GUNN HWY #166 TAMPA, FL 33626 <b>Purchased by</b> <b>RIVERSIDE CLAIMS LLC</b> <b>PO BOX 626 - PLANATARIUM STATION</b> <b>NEW YORK, NY 10024-0540</b>	1282	\$ 3,454.50	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00496.
54	MOUNTAIN VIEW SERVICING GROUP 999 18TH STREET SUITE 1001 DENVER, CO 80202	s26242	\$ 60,000.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with the Adversary Proceeding to the extent that one is commenced.
55	NATIONAL FIELD REPRESENTATIVES INC PO BOX 1440 CLAREMONT, NH 03743	3326	\$ 221,755.36	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00506.
56	NATIONWIDE TITLE CLEARING INC ERIKA L LANCE SVP ADMINISTRATION 2100 ALT 19 NORTH PALM HARBOR, FL 34683	3	\$ 381,218.24	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00493.
57	NDS USA LLC 406 E SILVER SPRINGS BLVD OCALA, FL 34470	s5930	\$ 428,575.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00578.
58	PARKER, TIM 205 E HWY 329 CITRA, FL 32113	255	\$ 986,734.19	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00672.
59	PARSONS BEHLE & LATIMER ONE UTAH CENTER - 201 S MAIN STREET SALT LAKE CITY, UT 84145	s26220	\$ 11,890.67	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
60	PHILLIPS PRINTING 1711 SW 17TH ST OCALA, FL 34471	194	\$ 43,100.99	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00611.
61	PITNEY BOWES CREDIT CORPORATION ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON, CT 06484-4361	814	\$ 1,996.78	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
62	PITNEY BOWES CREDIT CORPORATION ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON, CT 06484-4361	749	\$ 4,181.56	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
63	PITNEY BOWES CREDIT CORPORATION ATTN: RECOVERY DEPT 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	97	\$ 1,196.32	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
64	PLUNKETT COONEY C/O DAVID A LERNER 38505 WOODWARD AVE, STE 2000 BLOOMFIELD HILLS, MI 49304 <b>Purchased by</b> <b>RESTORATION HOLDINGS LTD.</b> <b>325 GREENWICH AVE - 3RD FL</b> <b>GREENWICH, CT 06830</b>	157	\$ 23,716.19	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
65	PREMIER CORPORATE CENTRE LLC ANDREW D MCNAMEE STEARNS WEAVER MILLER ET AL 150 W FLAGLER ST - STE 2200 MIAMI, FL 33130	225	\$ 63,392.61	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00474.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
66	QWEST COMMUNICATIONS COMPANY LLC ATTN: JANE FREY 1801 CALIFORNIA ST RM 900 DENVER, CO 80202-2658	42	\$ 14,262.12	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00546.
67	QWEST COMMUNICATIONS COMPANY LLC ATTN: JANE FREY 1801 CALIFORNIA ST RM 900 DENVER, CO 80202-2658	43	\$ 849.27	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00546.
68	QWEST CORPORATION DBA CENTURYLINK QC - ATTN: BANKRUPTCY 1801 CALIFORNIA ST RM 900 DENVER, CO 80202-2	3487	\$ 19,092.26	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
69	RAPID REPORTING VERIFICATION COMPANY, LP PO BOX 100756 FT WORTH, TX 76185	s26185	\$ 34,504.68	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00468.
70	RAY & SHERMAN LLC (RE: CASSANDRA BOYD-BEY)- JAMES M SHERMAN ONE SECURITIES CENTRE 3490 PIEDMONT RD STE 700 ATLANTA, GA 30305 <b>Purchased by</b> <b>LIQUIDITY SOLUTIONS INC.</b> <b>ONE UNIVERSITY PLAZA, STE 312</b> <b>HACKENSACK, NJ 07601</b>	1666	\$ 12,922.76	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
71	RAY & SHERMAN LLC (RE: LAXAVIER REDDICKHOOD) / RE: ANA SOVAIALA JAMES M SHERMAN ONE SECURITIES CENTRE 3490 PIEDMONT RD STE 700 ATLANTA, GA 30305	1667	\$ 7,600.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be stricken and disallowed in its entirety. Should the Claimant dispute the basis for the objection and files a response, the Plan Trustee recommends disallowing the claim in its entirety and requests that the Plan Trustee's Objection be consolidated with Adversary Proceeding upon its filing.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
72	RAY & SHERMAN LLC (RE: RICHARD E) / RE: MAURIZ LITIGATION JAMES M SHERMAN ONE SECURITIES CENTRE 3490 PIEDMONT RD STE 700 ATLANTA, GA 30305	1665	\$ 3,866.70	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
73	RAY & SHERMAN LLC RE: THOMAS GARRON LITIGATION JAMES M SHERMAN ONE SECURITIES CENTRE 3490 PIEDMONT RD STE 700 ATLANTA, GA 30305	1664	\$ 6,678.20	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
74	ROTH /ULTIMATE STAFFING CO. LEDGENT; ADAMS & MARTIN GROUP 333 CITY BLVD WEST SUITE 100 ORANGE, CA 92868	s5846	\$ 24,584.72	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00548.
75	ROYSTON, RAYZOR, VICKERY et al. RALPH F MEYER 802 NORTH CARANCAHUA SUITE 1300 CORPUS CHRISTI, TX 78470 <b>Purchased by</b> <b>CORE OPPORTUNITIES FUND LP</b> <b>1370 AVE OF THE AMERICAS 29TH FL</b> <b>NEW YORK, NY 10019</b>	1608	\$ 8,167.42	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that such a proceeding is filed.
76	SAM SOLUTIONS USA INC 2703 NORTHEAST 25TH STREET OCALA, FL 34470	1480	\$ 586,208.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00592.
77	SHI INTERNATIONAL CORP 33 KNIGHTSBRIDGE ROAD PISCATAWAY, NJ 08854 <b>Purchased by</b> <b>LIQUIDITY SOLUTIONS INC.</b> <b>ONE UNIVERSITY PLAZA, STE 312</b> <b>HACKENSACK, NJ 07601</b>	s5834	\$ 46,242.84	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00552.



	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
78	SMITH DOLLAR PC 404 MENDOCINO AVE 2ND FL SANTA ROSA, CA 95401	158	\$ 8,943.18	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that one is filed.
79	SPHERION CORPORATION 2050 SPECTRUM BLVD FT LAUDERDALE, FL 33309	52	\$ 83,996.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that one is filed.
80	SPRINT NEXTEL - CORRESPONDENCE ATTN: BANKRUPTCY DEPT PO BOX 7949 OVERLAND PARK, KS 66207-0949	98	\$ 29,540.66	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00635.
81	SPRINT NEXTEL CORPORATION ATTN: BANKRUPTCY 10002 PARK MEADOWS DR; 3RD FL LONE TREE, CO 80124 <b>Purchased by</b> <b>RIVERSIDE CLAIMS LLC</b> <b>NEIL HERSKOWITZ</b> <b>PO BOX 626 - PLANETARIUM STATION</b> <b>NEW YORK, NY 10024-0540</b>	3473	\$ 917.48	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00635.
82	STEPTOE & JOHNSON PLLC, ATTN ERIN VAUGHN 400 WHITE OAKS BLVD BRIDGEPORT, WV 26330	1074	\$ 33,812.53	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that one is filed.
83	SUNGARD AVAILABILITY SERVICES LP MAUREEN A MCGREEVEY ESQ 680 E SWEDSFORD RD WAYNE, PA 19087	3253	\$ 6,232.26	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00570.

	NAME OF CLAIMANT	CLAIM No.	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
84	TEKSYSTEMS INC 7437 RACE RD HANOVER, MD 21076	145	\$ 38,264.18	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00559.
85	TRADEWEB LLC 2200 PLAZA FIVE 22ND FL JERSEY CITY, NJ 07311	582	\$ 36,780.00	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with a transfer avoidance proceeding to the extent that one is filed.
86	UNITED PARCEL SERVICE (FREIGHT) C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 4396 TIMONIUM, MD 21094	131	\$ 687.26	The Plan Trustee objects to this Claim because the Claimant received and has failed to disgorge an avoidable transfer(s). The Plan Trustee has sued the Claimant to recover the transfer(s). Section 502(d) of the Bankruptcy Code provides that the Court shall disallow such claims.	The Claim should be disallowed. If the Claimant disputes the basis for the objection and files a response, the Plan Trustee recommends that the Plan Trustee's Objection be consolidated with Adversary Proceeding No. 3:11-ap-00684.