UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION
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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.	
_____/	

ORDER RESOLVING OBJECTION TO CLAIM NO. 1320 FILED BY MARCHAL A. CASH

THIS MATTER came before the Court on the 2nd day of December, 2011 at 10:00 a.m., on the objection to Claim No. 1320 filed by Marchal A. Cash (the "Claimant") contained within the *Seventeenth Omnibus Objection to Claims* (D.E. 3548) (the "Objection") dated August 9, 2011 and filed by the Official Committee of Unsecured Creditors (the "Committee" under negative notice in accordance with Local Rules 2002-4 and 3007-1 on behalf of the Debtor, Taylor, Bean & Whitaker Mortgage Corp., now the Taylor, Bean & Whitaker Plan Trust (the Committee, together with the Debtor and the Plan Trust, will be referred to as the "Objector"[1]). The Objector represents that:

[1] As of the effective date of the *Third Amended and Restated Joint Plan of Liquidation of the Debtors and the Official Committee of Unsecured Creditors* (D.E. 3240), August 10, 2011, the Debtors and the Committee have been replaced by the Taylor, Bean & Whitaker Plan Trust. The Plan Trust and its Trustee, Neil F. Luria, are substituted in as the objecting party in this matter for the Objector.

1. The Objector objected to Claim No. 1320 on the basis that Claim No. 1320 was for WARN Act damages, as the Claimant was a member of the WARN Act Class, and the Claimant's vacation pay claim differed from the books and records of the Debtor. The Objector contended that portion of Claim No. 1320 relating to Warn Act damages should be disallowed, as the Claimant was a member of the WARN Act class and would be settled pursuant to the WARN Act Settlement (e.g. outside of the normal bankruptcy class distributions), and that the Debtor's books and records reflected an allowed vacation claim in the amount of $398.40.

2. Marchal Cash filed his Response (D.E. 3952) to the Objection and asserted that he was entitled to a vacation claim in the amount of $418.32.

3. The Court approved the WARN Act Settlement Agreement and the Motion to approve such Settlement Agreement (D.E. 4143) orally at the December 2, 2011 hearing.

4. Mr. Cash did not appear at the December 2, 2011 Scheduling Conference on the Objection and his Response, nor did Mr. Cash file any objection to the WARN Act Settlement Agreement.

The Court, having considered the Objection, the Response, and the representations made by counsel for the Plan Trustee, hereby

ORDERS as follows:

1. The Objection to Claim No. 1320 is sustained in part and resolved in part.

2. Claim No. 1320 is disallowed with regard to the portion of the claim for WARN Act damages and allowed in the amount of $398.40 as an unsecured priority claim for vacation amounts.

DATED this 13th day of January, 2012, in Jacksonville, Florida.

Jerry A. Funk
United States Bankruptcy Judge

Copies furnished to:
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