UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF FLORIDA JACKSONVILLE DIVISION

In re:	Chapter 11 Case
TAYLOR, BEAN & WHITAKER	
MORTGAGE CORP.,	Case No. 3:09-bk-07047-JAF
REO SPECIALISTS, LLC, and	Case No. 3:09-bk-1022-JAF
HOME AMERICA MORTGAGE, INC.,	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.	
/	

FIFTIETH OMNIBUS OBJECTION TO CLAIMS (TBW Borrower Claims—Amended and Duplicative Claims)

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 May 22, 2012, 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 LLP, 1450 Brickell Avenue, Suite 1900, Miami, FL 33131.

Neil F. Luria, as Plan Trustee ("Plan Trustee") for the Taylor, Bean & Whitaker Mortgage Plan Trust¹ (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" and Exhibit "B"** (collectively, the "Claims"). The Plan Trustee seeks to disallow the Claims listed on Exhibits "A" and "B" for the following reasons:

Exhibit A: The Claims Have Been Amended. The Plan Trustee objects to the Claims on the basis that the Claims have been amended by a subsequently filed claim. Accordingly, the subsequently filed Claims should survive and the original Claims should be disallowed. The Plan Trustee submits that the failure to disallow the original Claims, amended by the surviving Claims, would allow the claimholders to recover their Claims twice. Exhibit "A" to this Omnibus Objection identifies which Claims should be disallowed as the amended Claims, and which Claims should be allowed as the surviving, amending Claims.

Exhibit B: The Claims Are Duplicative of Other Claims. The Plan Trustee objects to the Claims on the basis that the Claims are duplicative of other Claims because either the subsequent Claim was not identified as amending an earlier Claim and/or the subsequent Claim is identical in basis and amount to the earlier, original Claim. The Plan Trustee submits that a failure to disallow a duplicative Claim would result in the double payment on a particular Claim. Exhibit "B" to this Omnibus Objection identifies which Claims should be disallowed as duplicative Claims, and which Claims should be allowed.

The Plan Trustee requests that the Claims be treated as noted above, and believes that these Claims should be disallowed accordance with the Bankruptcy Code.

All Claimants that have received this Omnibus Objection should locate their name(s) and Claim(s) on the attached Exhibits "A" and "B" which list the Claimants alphabetically.

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 Official Committee of Unsecured Creditors have been replaced by the Taylor, Bean & Whitaker Plan Trust (the "Plan Trust").

The Plan Trustee reserves the right to amend his objection to any claims 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) treat the Claims set

forth herein, as recommended by the Plan Trustee, 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: May 18, 2012

Respectfully submitted,

BERGER SINGERMAN LLP

Counsel to Neil F. Luria, Plan Trustee for the

Taylor, Bean & Whitaker Plan Trust

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By: /s/ Alisa Paige Mason

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3