

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION
www.flmb.uscourts.gov

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 SUSTAINING THIRTY SEVENTH OMNIBUS OBJECTION TO CLAIMS

THIS MATTER came before the Court without a hearing, upon the *Thirty Seventh Omnibus Objection to Claims* [D.E. 5211] (the “Thirty Seventh Omnibus Objection”) dated April 25, 2012, filed by Neil F. Luria as Plan Trustee (“Plan Trustee”) for the Taylor, Bean & Whitaker Plan Trust¹ (the “Plan Trust”) on behalf of the Debtor, Taylor, Bean & Whitaker Mortgage Corp., under negative notice in accordance with Local Rules 2002-4 and 3007-1. The Plan Trustee 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of the Debtors and the Official Committee of Unsecured Creditors* [D.E. 3240], August 10, 2011, the Debtors have been replaced by the Plan Trust. The Plan Trust and its Trustee, Neil F. Luria, are the objecting party in this matter.
4376322-2

1. The Thirty Seventh Omnibus Objection was served on April 25, 2012, upon all interested parties identified in the Thirty Seventh Omnibus Objection [Certificate of Service, D.E. 5217].

2. The Thirty Seventh Omnibus Objection provided all claimants the right and opportunity to file a response to the objection no later than 30 days from the date of service of the objection. Accordingly, the deadline to respond was May 25, 2012.

3. On June 6, 2012, a check of the electronic entries docketed in this case confirms that only four responses have been filed to the Thirty Seventh Objection. Deltacom, Inc. filed a Response [D.E. 5320], Contemporary Mortgage Services filed a Response² [D.E. 5236], and First Investors Mortgage Co. filed a Response³ [D.E. 5347], and Arsenal Appraisal filed a Response⁴ [D.E. 5406].

The Court, having considered the Thirty Seventh Omnibus Objection, noting that only four responses were filed, and being otherwise fully advised in the premises, thereupon

ORDERS as follows:

1. The Thirty Seventh Omnibus Objection is hereby SUSTAINED with respect to the claims listed on Exhibit A, B, C, D and E to this Order for failure to respond.

2. The claims listed on Exhibit A, B, C, D and E to this Order are disallowed, reduced, and/or reclassified in accordance with the Recommended Disposition column in each Exhibit.

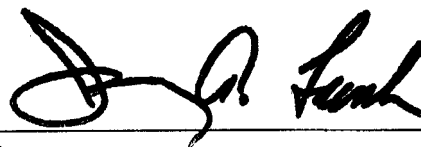
2 The Response filed by Contemporary Mortgage Services was struck on May 4, 2012 by the Court (D.E. 5245).

3 The Response filed by First Investors Mortgage Co. was struck on May 30, 2012 by the Court (D.E. 5348).

4 The Response filed by Arsenal Appraisal was struck on June 5, 2012 by the Court (D.E. 5425). Additionally, the Response filed by Arsenal Appraisal was untimely filed: the response was filed on June 1, 2012, or approximately 5 days after the May 26, 2012 deadline.

3. The Court retains jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

DATED this 7 day of June, 2012, in Jacksonville, Florida.



Jerry A. Funk
United States Bankruptcy Judge

EXHIBIT "A" - A PORTION OR ALL OF THE CLAIM DOES NOT PERTAIN TO TBW

	CREDITOR	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR THE DISPOSITION	RECOMMENDED DISPOSITION
1	ATLANTIC LAW GROUP LLC PO BOX 2548 LEESBURG, VA 20177	3042	\$ 5,365.66	The Plan Trustee objects to a portion of this Claim because service of the loan was released to Bayview and American Home Mortgage Corporation prior to the date of service on the invoice. Thus, the portion of the Claim owing by a non-debtor entity is \$735.64.	The Plan Trustee recommends that \$735.64 of this Claim be disallowed as due from another entity and that the Claim be allowed in the reduced amount of \$4,630.02
2	BAKER VALUATION INC PO BOX 531154 BIRMINGHAM, AL 35253 BAKER VALUATION INC ONE INDEPENDENCE DRIVE SUITE 800 BIRMINGHAM, AL 35209	802	\$ 1,400.00	The Plan Trustee objects to this Claim on the basis that it is owed by Security One Valuation Services and thus not a TBW liability. Thus, the portion of the Claim owing by a non debtor entity is \$1,050.00	The Plan Trustee recommends that \$1,050.00 of this Claim be disallowed as due from another entity and that the Claim be allowed in the reduced amount of \$350.00.
3	BOZEMAN APPRAISAL SERVICES INC PO BOX 3087 GAINESVILLE, GA 30503	1354	\$ 1,300.00	The Plan Trustee objects to this Claim on the basis that a portion is due from Security One Valuation Services and thus is not a TBW liability. The portion of the Claim owing by Security One Valuation Services is \$975.00.	The Plan Trustee recommends that \$975.00 of this Claim be disallowed as due from another entity and that the Claim be allowed in the reduced amount of \$325.00
4	BROCK & SCOTT PLLC 1315 WESTBROOK PLAZA DR STE 100 WINSTON-SALEM, NC 27103	2317	\$ 184,017.10	The Plan Trustee objects to a portion of this Claim because certain invoices were billed to and owed by Sparta Special Servicing, LLC and thus is not a liability of the Debtor. The portion of the Claim owing by Sparta Special Servicing, LLC is \$169,631.46.	The Plan Trustee recommends that \$169,631.46 of this Claim be disallowed as due from Sparta Special Servicing, LLC and that the Claim be allowed in the reduced amount of \$14,385.64.
5	CHAPTER 7 BANKRUPTCY ESTATE OF GENE JORGENSEN STEPHEN W RUJPP, TRUSTEE QUINN A SPERRY MCKAY BURTON & THURMAN 170 S MAIN ST, STE 800 SALT LAKE CITY, UT 84101	3503	\$ 1,625.00	The Plan Trustee objects to this Claim on the basis that it is owed by Security One Valuation Services and thus not a TBW liability.	The Plan Trustee recommends that \$1,275.00 of this Claim be disallowed as due from another entity and that the Claim be allowed in the reduced amount of \$350.00.
6	CHRISTI D BUJIE 1155 CENTRAL HILL ROAD GRANTSBURG, IL 62943	1073	\$ 1,133.00	The Plan Trustee objects to this Claim on the basis that this Claim is owed by Security One Valuation Services and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

	CREDITOR	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR THE DISPOSITION	RECOMMENDED DISPOSITION
7	DIETRICH & CO PO BOX 101431 FORT WORTH, TX 76185 MCDONALD SANDERS ATTN RUSSELL DEVENPORT 777 MAIN STREET, SUITE 1300 FORT WORTH, TX 76102	425	\$ 1,550.00	The Plan Trustee objects to this Claim on the basis that a portion is due from Security One Valuation Services and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
8	GREAT ATLANTIC REALTY INC JOSEPH & MAREES PA 4035 ATLANTIC BLVD JACKSONVILLE, FL 32207 <i>Transferred to Riverside Claims LLC</i> RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024-0540	268	\$ 50,063.98	The Plan Trustee objects to this Claim on the basis that this Claim is owed by REO Specialists, LLC and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
9	GREEN APPLE VALUATIONS LLC KAREN UHLMAYER OWNER & LEAD APPRAISER 1475 BUFORD DR STE 403-215 LAWRENCEVILLE, GA 30043	535	\$ 5,925.00	The Plan Trustee objects to this Claim on the basis that this Claim is owed by Security One Valuation Services and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
10	HANSARKEL ENTERPRISES BRIAN GODDARD 7965 QUAIL MOUNTAIN LN LAS VEGAS, NV 89131	146	47,350.00	The Trustee objects to this Claim on the basis that the Claim is owed by REO Specialists, LLC and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
11	LARRY LINFORD LINFORD REAL ESTATE APPRAISAL INC 5997 E PHEASANT DR IDAHO FALLS, ID 83401	3356	\$ 1,125.00	The Plan Trustee objects to this Claim on the basis that a portion is due from Security One Valuation Services and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
12	PRESS-REGISTER PO Box 2488 MOBILE, AL 36652	6	\$ 4,415.30	The Plan Trustee objects to this Claim on the basis the Claim is owed by Home Mortgage Corporation and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

	CREDITOR	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR THE DISPOSITION	RECOMMENDED DISPOSITION
13	SHAPIRO BROWN & ALT LLP 236 CLEARFIELD AVE, STE 125 VIRGINIA BEACH, VA 23462	2922	\$ 62,289.99	The Plan Trustee objects to this Claim on the basis that one of the supporting invoices was billed to and owned by Home Mortgage Servicing, Inc. and thus is not a liability of TBW. The amount claimed to be owed by Home Mortgage Servicing, Inc. is \$700,00.	The Plan Trustee recommends that \$700,00 of this Claim be disallowed as due from Home Mortgage Servicing, Inc. and that the Claim be allowed in the reduced amount of \$61,589.99.
14	SOUND RESULTS 996 GARFIELD WOODS DR STE C TRAVERSE CITY, MI 49686	858	\$ 1,596.00	The Plan Trustee objects to this Claim on the basis that the Claim is owed by Home Mortgage Corporation and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
15	SOUTHWEST VA APPRAISALS INC DBA BROWNS APPL SVCS PO BOX 5002 CHILHOWIE, VA 24319	1462	\$ 1,850.00	The Plan Trustee objects to this Claim on the basis that it is owed by Security One Valuation Services and thus not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
16	TYLER STAFFING SERVICES DBA CHASE PROFESSIONALS ATTN: COOKIE LUJKART 750 HAMMOND DR, BLDG 9 ATLANTA, GA 30328	736	\$ 19,975.41	The Plan Trustee objects to this Claim on the basis that a portion of the Claim is owed by Platinum Bank and thus is not a TBW liability. The portion of the Claim owed by Platinum Bank is \$16,292.25.	The Plan Trustee recommends that \$16,292.25 of this Claim be disallowed as due from a non-TBW entity and that the Claim be allowed in the reduced amount of \$3,683.16.
17	UPHOLD APPRAISAL GROUP LLC APPRAISAL SOLUTIONS LLC PO BOX 2935 COOKEVILLE, TN 38502	1019	\$ 1,625.00	The Plan Trustee objects to this Claim on the basis that it is owed by Security One Valuation Services.	The Plan Trustee recommends that this Claim be disallowed in its entirety because the Claim is owed by Security One Valuation Services.
18	US BANCORP MANIFEST FUNDING SERVICES ATTN: CORPORATE ATTORNEY 1450 CHANNEL PKWY MARSHALL, MN 56258 <i>Transferred to Restoration Services</i> RESTORATION HOLDINGS LTD 325 GREENWICH AVE - 3RD FL ATTN: CLAIMS PROCESSING (BANKRUPTCY) GREENWICH, CT 06830	241	\$ 18,683.94	The Plan Trustee objects to this Claim on the basis that the Claim is owed by Home Mortgage Corporation and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

:1

	CREDITOR	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR THE DISPOSITION	RECOMMENDED DISPOSITION
19	WESTON GRAPHICS INC ADAM WESTON 9320 LURLINE AVE CHATSWORTH, CA 91311	208	\$ 53,793.00	The Plan Trustee objects to this Claim on the basis that the Claim is owed by REO Specialists, LLC and thus is not a TBW liability.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
20	WILSON & ASSOCIATES PLLC 1521 MERRILL DR STE D-220 LITTLE ROCK, AR 72211	3040	\$ 23,662.76	The Plan Trustee objects to this Claim because all invoices contained in the Claim were billed to and owed by Sparta Special Servicing, LLC and are thus not a liability of TBW.	The Plan Trustee recommends that the Claim be disallowed in its entirety.

EXHIBIT "B" - OVERSTATED CLAIMS

	CREDITOR	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
1	COMPLINK CORPORATION DBA CELINK EARL M BARKER JR 334 E DUVAL ST JACKSONVILLE, FL 32202	328	\$ 39,166.14	The Plan Trustee objects to a portion of this Claim on the basis that it improperly asserts a claim for interest and penalties in the amount of \$414,24.	The Plan Trustee recommends disallowing a portion of this Claim in the amount of \$414,24 for interest and penalties and allowing the balance of the Claim in the reduced amount of \$38,751.90.

EXHIBIT "C" - BOOKS & RECORDS DO NOT SUPPORT CLAIM

	CREDITOR NAME	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
1	ACE AMERICAN INSURANCE COMPANY C/O RICHARD FELDMAN, ESQ. BAZELDON LESS & FELDMAN PC 1515 MARKET STREET, SUITE 700 PHILADELPHIA, PA 19102	3048	UNLIQUIDATED	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
2	BANK OF OAKRIDGE 1684 NC HIGHWAY 68N OAK RIDGE, NC 27310	3038	\$ 5,400.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
3	BONNIE L BALLARD 406 BARCHESTER WESTLAND, MI 48186	3282	\$ 9,418.93	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
4	CAPITAL DIRECT LENDING 17300 RED HILL AVE STE 200 IRVINE, CA 92614-5651	1147	\$ 9,600.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
5	CORNERSTONE FIRST FINANCIAL LLC 2233 WISCONSIN AVENUE NW #408 WASHINGTON, DC 20007 <i>Transferred to Riverside</i> RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024-0540	1059	\$ 14,750.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

	CREDITOR NAME	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
6	FEDERAL INSURANCE COMPANY C/O ALEX HOFRICHTER PA ATTENTION: ALEX HOFRICHTER, ESQ. 76 VALENCIA AVENUE, 4TH FLOOR CORAL GABLES, FL 33143	2614	UNLIQUIDATED	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
7	MERIDIAN TRUST FEDERAL CREDIT UNION 2223 WARREN AVENUE CHEYENNE, WY 82003	1055	\$ 1,350.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
8	MICHEL ALLEN CARON dba FIVE STAR MORTGAGE AND INVESTMENT GROUP 62 W. COLONIAL DRIVE #202 ORLANDO, FL 32801-1350	1123	\$ 25,000.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
9	PACIFIC REAL ESTATE MORTGAGE 3505 CREST DRIVE, SUITE A MANHATTAN BEACH, CA 90266	1143	\$2,546.35	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
10	REALITY MANAGEMENT SERVICES 106 UNION AVENUE LAKEHURST, NJ 08733 Transferred to Restoration Holdings RESTORATION HOLDINGS LTD 325 GREENWICH AVE - 3RD FL ATTN: CLAIMS PROCESSING (BANKRUPTCY) GREENWICH, CT 06830	1410	\$ 1,900.00	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be reduced to \$250.00.
11	STATE FARM MUTUAL AUTOMOBILE INS CO BOUTWELL & ASSOC LLC 2280 SATELLITE BLVD #B DULUTH, GA 30097-4914	3288	\$ 3,363.88	The Plan Trustee objects to this Claim because it is inconsistent with the Debtors' books and records and the Claimant did not provide adequate support for the Claim.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

11

EXHIBIT "D" AMENDED CLAIMS

	CREDITOR NAME	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR DISPOSITION	RECOMMENDED DISPOSITION
1	DURAN, KATINA - PRO SE 7346 HILL AVE HOLLAND, OH 43528	1426	\$ 65,000.00	The Plan Trustee objects to this Claim because it is amended by a later filed Claim, Claim No. 3496.	The Plan Trustee recommends that this Claim be disallowed in its entirety.
2	GENE C JORGENSEN & ASSOC 10249 S ALDER GROVE WAY SOUTH JORDAN, UT 84095	688	\$ 1,625.00	The Plan Trustee objects to this Claim because it is amended by a later filed Claim, Claim No. 3503.	The Plan Trustee recommends that this Claim be disallowed in its entirety.

EXHIBIT "E" - A PORTION OF THE CLAIM HAS BEEN PAID

	CREDITOR NAME	CLAIM NUMBER	CLAIM AMOUNT	BASIS FOR THE DISPOSITION	RECOMMENDED DISPOSITION
1	ELLIS PAINTER RATTERREE & ADAMS LLP 2 E BRYAN ST 10TH FLOOR SAVANNAH, GA 31401	2618	\$ 38,605.07	The Plan Trustee objects to this Claim because a portion of this Claim in the amount of \$1,026.00 was paid by the Debtor pre-petition.	The Plan Trustee recommends that the \$1,026.00 pre-petition payment be disallowed and the balance of the Claim be allowed in the reduced amount of \$37,579.07.
2	KAMILET REICHERT, LLP 950 17TH ST STE 2400 DENVER, CO 80202-2822 <u>Transferred to Riverside Claims</u> RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024-0540	3081	\$ 4,171.90	The Plan Trustee objects to this Claim because one of the invoices supporting this Claim was listed twice and that invoice was paid by the Debtor pre-petition.	The Plan Trustee recommends that \$832.58 of this Claim be disallowed because the invoice it references was paid by the Debtor pre-petition and thus the Claim should be allowed in the reduced amount of \$3,339.32.
3	PIERCE & ASSOCIATES PC ONE NORTH DEARBORN SUITE 1300 CHICAGO, IL 60602	1635	\$ 16,244.18	The Plan Trustee objects to this Claim because the Claimant included duplicate invoices to support this Claim in the amount of \$3,520.75.	The Plan Trustee recommends that \$3,520.75 of this Claim be disallowed for the duplicate invoice and thus, this Claim should be allowed in the reduced amount of \$12,723.42.