

**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.

**DELTACOM, INC.'S RESPONSE TO
FIFTY-FIRST OMNIBUS OBJECTION TO CLAIMS**

Deltacom, Inc. ("Deltacom") responds to the Fifty-First Omnibus Objection to Claims (docket no. 5308) filed by Neil F. Luria, as Plan Trustee (the "Objection").

DELTACOM'S RESPONSE

According to Exhibit A of the Objection, the basis of objection to Deltacom's Claim Number 162 ("Claim 162") is that it is owed by Home Mortgages Company and thus is not a TBW liability." Objection, Exhibit A, at 1.

While Deltacom does hold independent claims against non-debtor Home Mortgages Company, the claims that are the subject of Claim 162 are against Taylor, Bean & Whitaker Mortgage Corporation ("TBW"), not Home Mortgages Company. The exhibits to Claim 162 reflect that the account is in the name of "TAYLOR BEAN AND WHITAKER MORTGAGE

CORP.,” and the exhibits make no reference to “Home Mortgages Company.” See Exhibit A (copy of Claim 162).

CONCLUSION

For the foregoing reasons, Deltacom respectfully requests that the Court overrule the Objection, and grant Deltacom such other and further relief as is just.

AKERMAN SENTERFITT

/s/ David E. Otero

David E. Otero
Florida Bar No. 0651370
50 North Laura Street, Suite 3100
Jacksonville, Florida 32202
Tel: (904) 798-3700
Fax: (904) 798-3730
david.otero@akerman.com

and

KING & SPALDING, LLP
Jonathan W. Jordan
Georgia Bar No. 404874
1180 Peachtree Street
Atlanta, Georgia 30309
(404) 572-4600
jjordan@kslaw.com

Counsel for Deltacom, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished this 20th day of June, 2012, either by electronic notification or U.S. mail, postage prepaid and properly addressed, to:

Arthur J. Spector, Esq.
Kristopher E. Aungst, Esq.
Alisa Paige Mason, Esq.
Berger Singerman, P.A.
1450 Brickell Avenue, Suite 1900
Miami, FL 33131

/s/ David E. Otero
Attorney

Exhibit A

B 10 (Official Form 10) (12/08)

UNITED STATES BANKRUPTCY COURT Middle District of Florida, Jacksonville Div. PROOF OF CLAIM

Name of Debtor: **TAYLOR, BEAN & WHITAKER MORTGAGE CORP.** Case Number: **3:09-bk-07047-JAF**

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property): Deltacom
 Name and address where notices should be sent: **Attn: Sonia M. Browder Sr. Treasury Analyst & Paralegal**
deltacom Suite 400
7037 Old Madison Pike
Huntsville, AL 35806
 Telephone number: **(256) 382-3904**

Check this box to indicate that this claim amends a previously filed claim.
 Court Claim Number: _____ (if known)
 Filed on: _____

Name and address where payment should be sent (if different from above):
(See address above for BK mailings)
 Telephone number: _____

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
 Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 177,399.72
 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.
 If all or part of your claim is entitled to priority, complete item 5.
 Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
 Specify the priority of the claim.

2. Basis for Claim: Utility services provided
 (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 12619245 and 12854733

3a. Debtor may have scheduled account as: Prepetition BK
 (See instruction #3a on reverse side.)


4. Secured Claim (See instruction #4 on reverse side.)
 Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
 Nature of property or right of setoff: Real Estate Motor Vehicle Other
 Describe: **CLAIM FILED**
JACKSONVILLE, FLORIDA
OCT 19 2009
 Value of Property: \$ _____ Annual Interest Rate: % _____
 Amount of arrearage and other charges as of time case filed included in secured claim: \$ _____
 If any: \$ _____ Basis for perfection: _____
 Amount of Secured Claim: \$ _____ Amount Unsecured: \$ 177,399.72

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
 Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
 Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
 Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().
 Amount entitled to priority: \$ _____

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.
 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)
 DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
 If the documents are not available, please explain:

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date: 10/9/09 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.
Sonia M Browder Sr. Treasury Analyst, (256)382-3904

FOR COURT USE ONLY
 T. B & W Mortgage Corp.

 00162

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

DELTACOM

.10/09/09

Accounts Receivable Display

09:31:01

Account #: 12619425
 Name: TAYLOR BEAN AND WHITAKER MORTGAGE CORP

Date	Batch	Payment/Adj.	Type	Amount	Description
2/23/08	00000	L LATE CHARGE	0000	1,793.21-	
1/26/08	00000	B BILLED	0000	6.82-	
1/26/08	00000	L LATE CHARGE	0000	1,766.61-	
12/22/07	00000	B BILLED	0000	28,599.33-	
12/22/07	00000	L LATE CHARGE	0000	1,317.86-	
11/22/07	00000	B BILLED	0000	28,599.33-	
11/22/07	00000	L LATE CHARGE	0000	875.73-	
10/21/07	00000	B BILLED	0000	28,599.33-	
10/21/07	00000	L LATE CHARGE	0000	440.14-	
9/27/07	31040	P PAYMENT	0000	49,567.16	LockBox
9/22/07	00000	B BILLED	0000	28,599.33-	
9/22/07	00000	L LATE CHARGE	0000	743.50-	
8/26/07	00000	B BILLED	0000	49,567.16-	

+

F2=Fold F3=Exit F12=Previous

Acct# 0.*
 12619425 0.*

1,793.21+
 6.82+
 1,766.61+
 28,599.33+
 1,317.86+
 28,599.33+
 875.73+
 28,599.33+
 440.14+
 28,599.33+
 743.50+

011

121,341.19*

TOTAL 0.*
 0.*

121,341.19+
 56,058.53+
 002 177,399.72*

DELTACOM

10/09/09

Accounts Receivable Display

09:35:12

Account #: 12854733
 Name: TAYLOR BEAN AND WHITAKER MORTGAGE CORP

Date	Batch	Payment/Adj.	Type	Amount	Description
8/21/09	00000	B BILLED	0000	1,890.00-	
8/21/09	00000	L LATE CHARGE	0000	800.52-	
7/21/09	00000	B BILLED	0000	8,100.00-	
7/21/09	00000	L LATE CHARGE	0000	668.98-	
6/21/09	00000	B BILLED	0000	8,100.00-	
6/21/09	00000	L LATE CHARGE	0000	539.39-	
5/21/09	00000	B BILLED	0000	8,100.00-	
5/21/09	00000	L LATE CHARGE	0000	411.71-	
4/22/09	00000	B BILLED	0000	8,100.00-	
4/22/09	00000	L LATE CHARGE	0000	285.93-	
3/22/09	00000	B BILLED	0000	8,100.00-	
3/22/09	00000	L LATE CHARGE	0000	162.00-	
2/21/09	00000	B BILLED	0000	10,800.00-	

+

F2=Fold F3=Exit F12=Previous

0.*

0.*

1,890.00+
 800.52+
 8,100.00+
 668.98+
 8,100.00+
 539.39+
 8,100.00+
 411.71+
 8,100.00+
 285.93+
 8,100.00+
 162.00+
 10,800.00+

013

56,058.53*

0.*