

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-10022-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 THIRTY FIFTH OMNIBUS OBJECTION TO
CLAIMS PERTAINING TO CLAIM NO. 1592 FILED BY SYSCOM TECHNOLOGIES**

THIS MATTER came before the Court for consideration of the *Thirty Fifth Omnibus Objection to Claims* [D.E. 4606] (the “Objection”) dated December 15, 2011 and 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., pursuant to Local Rules 2002-4 and 3007-1, as it pertains to Claim No. 1592 filed by Syscom Technologies² (the “Claimant”). Pursuant to Sections 547, 548 and/or 550 of the Bankruptcy Code, the Plan Trustee sued a number of defendants (the “Defendants”) in various adversary proceedings (the “Avoidance Adversaries”) who also held claims against the Debtor’s estate, including scheduled

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 for the most part by the Plan Trust.

² Claim No. 1592 was transferred to Riverside Claims, LLC (“Riverside”). Accordingly, Riverside is the current holder of Claim No. 1592.

claims, filed claims, and scheduled or filed claims subsequently transferred to a third party (collectively, the "Claims"). The Objection also asserted other bases for objecting to the Claims, including but not limited to reclassification, inconsistency with the Debtor's books and records, and overstatement by some amount. Certain of the Defendants, including Claimant, and third party transferees of the Claims have agreed to waive, in whole or part, their respective Claims against the Debtor's estate and have accomplished this waiver in connection with a resolution of the Avoidance Adversaries. The Plan Trustee represents that:

1. Claim No. 1592 was objected to in the Objection on the basis that the Claim must be disallowed pursuant to 11 U.S.C. § 502(d) of the Bankruptcy Code because the Claimant received avoidable transfer(s) under Sections 547 and/or 548 of the Bankruptcy Code and failed to disgorge such transfers.

2. Claim No. 1592 has been waived in connection with the resolution of certain of the Avoidance Adversaries.

The Court, having considered that an agreement was reached between the Plan Trustee, the Claimant and Riverside in connection with the Claim No. 1592 in the Objection and the Avoidance Adversaries, hereby

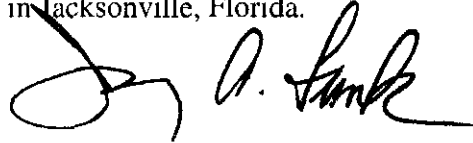
ORDERS as follows:

1. The Objection is hereby RESOLVED as it relates to Claim No. 1592 filed by Syscom Technologies.

2. Claim No. 1592 filed by Syscom Technologies is hereby DISALLOWED in its entirety.

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

DATED this 16 day of October 2013, in Jacksonville, Florida.

A handwritten signature in black ink, appearing to read "Jerry A. Funk". The signature is written in a cursive style with a large initial "J".

Jerry A. Funk
United States Bankruptcy Judge