

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.,

Debtors.

Case No. 3:09-bk-07047-JAF  
Case No. 3:09-bk-10022-JAF  
Case No. 3:09-bk-10023-JAF  
Jointly Administered Under  
Case No. 3:09-bk-07047-JAF

In re:

TAYLOR, BEAN & WHITAKER  
MORTGAGE CORP.,

Applicable Debtor.

Case No. 3:09-bk-07047-JAF

**AMENDED OBJECTION<sup>1</sup> TO CLAIM NO. 3508**  
**FILED BY ZURICH AMERICAN INSURANCE COMPANY**

**IMPORTANT NOTICE TO CREDITOR:**  
**THIS IS AN OBJECTION TO YOUR CLAIM**

**Pursuant to Local Rule 2002-4, the Court will consider this objection without further notice or hearing unless a party in interest files a response to the objection WITHIN 30 DAYS from the date set forth on the proof of service attached to this paper plus an additional 3 days for service. If you object to the relief requested in this paper, you must file your response with the Clerk of the Court at the United States Bankruptcy Court, Bryan Simpson United States Courthouse, 300 North Hogan Street, Ste. 3-350, Jacksonville, FL 32202 and serve a copy on the movant's attorney, James D. Gassenheimer, counsel to the Plan Trustee, Berger Singerman LLP, 1450 Brickell Avenue, Suite 1900, Miami, FL 33131-3453 within the time allowed.**

**If you file and serve a response within the time permitted, the Court may schedule and notify you of a hearing, or the Court**

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<sup>1</sup> The original objection to Claim No. 3508 filed by Zurich American Insurance Company was contained in *Omnibus Objection to Claim Nos. 3474, 3300, 3299, 3301, 3508, 1525, 1526 and 539 filed by Zurich American Insurance Company* [ECF No. 7892] (the "Omnibus Objection"). Other than Claim No. 3508, all other objections to Zurich's claims contained in the Omnibus Objection have been resolved. See ECF No. 7971.

**may consider the objection and may grant or deny the relief requested without a hearing. If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.**

Neil F. Luria, as Plan Trustee (“Plan Trustee”) for the Taylor, Bean & Whitaker Plan Trust<sup>2</sup> (the “Plan Trust”) and on behalf of the Debtor, Taylor, Bean & Whitaker Mortgage Corp. (“Debtor” or “TBW”), 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 amended objection (the “Objection”) to Claim No. 3508 (the “Claim”) filed by Zurich American Insurance Company, its subsidiaries and affiliates including but not limited to Fidelity and Deposit Company of Maryland, Colonial American Casualty and Surety Company and American Guarantee and Liability Company (the “Claimant” or “Zurich”) as follows:

<b>Claimant</b>	<b>Claim #</b>	<b>Amount</b>	<b>Basis for Disposition</b>	<b>Recommended Disposition</b>
Zurich American Insurance Company c/o Karen Lee Turner Eckert Seamans Cherin & Mellott, LLC Two Liberty Place 50 South 16 <sup>th</sup> Street, 22 <sup>nd</sup> Floor Philadelphia, PA 19102	3508	\$799,786.11 plus unknown	Claim No. 3508 is the result of several rounds of amendments by Zurich to previously filed claims: specifically, Claim No. 3508 amended Claim No. 3507; Claim No. 3507 amended Claim No. 3501; Claim No. 3501 amended Claim No. 3475; and Claim No. 3475 amended Claim No. 3301. In sum, Claim No. 3508 is the latest amendment to originally filed Claim No. 3301.  According to Zurich, the basis for Claim No. 3508 is certain indemnity obligations. Zurich also asserts a priority claim in the amount of at least \$240,000 pursuant to section 507(a)(8) of the Bankruptcy Code. According to	Disallow Claim No. 3508. To the extent any portion of Claim No. 3508 is allowed, it should be allowed as a TBW Class 8 general unsecured claim.

<sup>2</sup> 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* [ECF No. 3240] (the “Plan”), August 10, 2011, the Debtors and the Official Committee of Unsecured Creditors have been replaced, for the most part, by the Taylor, Bean & Whitaker Plan Trust (the “Plan Trust”).

Claimant	Claim #	Amount	Basis for Disposition	Recommended Disposition
			<p>Zurich, simply by virtue of paying claims under bonds with governmental entity obligees, Zurich is entitled to a priority claim pursuant to section 507(a)(8).</p> <p>Zurich is mistaken. According to the clear and unambiguous language of the Bankruptcy Code, it does not step into the shoes of the governmental entities for purposes of priority. Specifically, section 507(d) provides that: “[a]n entity that is subrogated to the rights of a holder of a claim of a kind specified in subsection (a)(1), (a)(4), (a)(5), (a)(6), (a)(7), (a)(8), or (a)(9) of this section is not subrogated to the right of the holder of such claim to priority under such subsection.”</p> <p>With respect to the general unsecured claim classification of Claim No. 3508, Claim No. 3508 should be classified as a TBW Class 8 general unsecured claim because Claim No. 3508 does not relate to a claim for “goods or services provided to or performed for or on behalf of TBW.” <i>See</i> Plan, Article 4, Section H. Additionally, Claim No. 3508 was not listed in a notice (the “Notice”) published in 2010 [ECF No. 2227] as a TBW Class 9 general unsecured claim, nor does it amend a claim listed on the Notice. Under the Plan, all claims not listed on the Notice are class 8 claims. Zurich did not object to the confirmation of the Plan or the Notice.</p> <p>Claim No. 3508 is an indemnity claim, which is a form of breach of contract claim. Zurich is paying the bond claims and then seeking payment from TBW because TBW has not paid the underlying obligations as required by the contract between the parties. Furthermore, the indemnity agreement,</p>	

Claimant	Claim #	Amount	Basis for Disposition	Recommended Disposition
			<p>which would have been executory as of the Petition Date, was not assumed by TBW. The Plan provides that all contracts not expressly assumed or rejected prior to the Petition Date are deemed rejected as of the confirmation date of the Plan. <i>See</i> Article 9 of the Plan. According to Section C of Article 9 of the confirmed Plan, rejection damages claims (which are the equivalent to a pre-petition breach of contract claim as of the rejection date) are classified as <u>TBW Class 8 claims</u>. Specifically, that section provides that “[a]ny Allowed Claim arising from the rejection of an Executory contract shall be treated as a Claim in TBW Class 8, HAM Class 3 or REO Class 3 (General Unsecured Claims), as applicable.” Therefore, Zurich has amended an indemnity claim that has already been appropriately classified as a TBW Class 8 claim.</p> <p>Further, Claim No. 3508 asserts a claim for \$20,000 purportedly paid to the Illinois Department of Financial and Professional Regulation in connection with bond #8631377. However, Scheduled Claim No. s6295 for the Illinois Department of Financial and Professional Regulation was disallowed by the Court. Moreover, Claim No. 3508 appears to have duplicate entries with respect to the Illinois Department of Financial and Professional Regulation. There are two entries for claims allegedly paid for \$20,000 each, but both entries have identical bond numbers and claim numbers. To the extent Claim No. 3508 is allowed, it should be reduced by \$20,000 as a result of the foregoing.<sup>3</sup></p>	

<sup>3</sup> Scheduled Claim No. s6367 was disallowed by the Bankruptcy Court on the basis that it is duplicative of Scheduled Claim No. s6295.

The Plan Trustee reserves the right to amend this objection, 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 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) dispose of the Claims set forth herein, as recommended by the Plan Trustee, on the grounds set forth in this Objection, 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.

Dated: January 28, 2016

Respectfully submitted,

BERGER SINGERMAN LLP  
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By: /s/ James D. Gassenheimer  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served electronically through the Court's CM/ECF system upon all parties authorized to receive electronic service as listed on the attached Electronic Mail Notice, and via U.S. Regular Mail, postage prepaid, upon Claimant by serving the Florida Department of Financial Services, Service of Process Section, P.O. Box 6200, Tallahassee, FL 32314-6200, and Claimant, Zurich American Insurance Company, c/o Karen Lee Turner, Esq., Eckert Seamans Cherin & Mellott, LLC, Two Liberty Place, 50 South 16<sup>th</sup> Street, 22<sup>nd</sup> Floor, Philadelphia, PA 19102 on this 28<sup>th</sup> day of January, 2016.

*/s/ James D. Gassenheimer* \_\_\_\_\_

James D. Gassenheimer

### Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

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