

FILED 2/22/2019  
DOCUMENT NO. 01194-2019  
FPSC - COMMISSION CLERK

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

In re:

Chapter 11

ADVANCED TELECOMMUNICATION  
NETWORK, INC.,

Case No. 6:03-bk-00299-KSJ

Debtor. \_\_\_\_\_

**REORGANIZED DEBTOR'S MOTION TO REOPEN CHAPTER 11 CASE**

Advanced Telecommunication Network, Inc. ("ATN"), as the reorganized debtor, by and through its undersigned attorneys, files this Motion to Reopen Chapter 11 Case (the "**Motion**"), and in support thereof, states:

1. ATN filed a voluntary Chapter 11 petition on January 10, 2003.
2. ATN filed its Amended Plan of Reorganization Submitted by Advanced Telecommunication Network, Inc., dated March 11, 2004 (Doc. No. 153) (the "**Plan**"). On June 22, 2004, the Court entered its Order Confirming Amended Plan of Reorganization submitted by Advanced Telecommunication Network, Inc. (Doc. No. 215) (the "**Confirmation Order**").
3. Among other things, the Plan, § VIII.B, contemplated the pursuit of Causes of Action (as defined in the Plan), and for court-approval of settlements of Causes of Action.
4. On August 6, 2018, a number of pending adversary proceedings were closed in connection with litigation moved to the district court. The docket reflects that on August 6, 2018, the bankruptcy case also was closed by docket entry.
5. Before this Court, on January 7, 2005, following confirmation of the Plan, ATN commenced an adversary proceeding against the Flaster Defendants, Advanced Telecommunication Network, Inc. v. Flaster Greenberg, P.C., Peter R. Spigel, et al., Case No. 6:05-ap-00006-KSJ. On January 14, 2011, ATN commenced an adversary proceeding against

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COMMISSION CLERK

Flaster Greenberg, P.C., Advanced Telecommunication Network, Inc. v. Flaster Greenberg, P.C., Case No. 6:11-ap-00008-KSJ. The two adversary proceedings were consolidated by the Bankruptcy Court on September 26, 2012. Most recently the pre-trial matters in the adversary proceedings were litigated in the Bankruptcy Court, at which time the reference to the adversary proceedings was withdrawn, and the case proceeded in the United States District Court for the Middle District of Florida, Advanced Telecommunication Network, Inc. v. Flaster Greenberg, P.C. and Peter R. Spigel, Case No. 6:18-cv-1186-ORl-28GJK (the adversary proceedings and this district court action are collectively referred to as the “**Lawsuit**”).

6. ATN, along with other parties, has reached a settlement of the Lawsuit with Flaster Greenberg, P.C. and Peter R. Spigel (collectively, the “**Flaster Defendants**”). The settlement is subject to approval of this Court under Rule 9019.

7. By this Motion, ATN seeks to reopen the bankruptcy case for the limited purpose of filing a motion seeking such relief substantially in the form attached as Exhibit A.

WHEREFORE, ATN respectfully requests that this Court (1) grant this Motion, (2) reopen this case for the limited purpose of approving the compromise with the Flaster Defendants, and (3) grant such other and further relief as may be just.

/s/ Daniel R. Fogarty  
Daniel R. Fogarty (FBN 0017532)  
Stichter, Riedel, Blain & Postler, P.A.  
110 East Madison Street, Suite 200  
Tampa, Florida 33602  
[dfogarty@srbp.com](mailto:dfogarty@srbp.com)  
(813) 229-0144 – Phone  
(813) 229-1811 – Fax  
Attorneys for Reorganized Debtor

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Reorganized Debtor's Motion to Reopen Chapter 11 Case has been furnished by the Court's CM/ECF System to the United States Trustee and all parties receiving electronic notice, and by U.S. Mail to all parties on the Court's attached mailing matrix.

/s/ Daniel R. Fogarty  
Daniel R. Fogarty (FBN 0017532)

**Exhibit A**

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

In re:

Chapter 11

ADVANCED TELECOMMUNICATION  
NETWORK, INC.,

Case No. 6:03-bk-00299-KSJ

Debtor.

---

**MOTION TO APPROVE COMPROMISE OF CONTROVERSY  
WITH FLASTER GREENBERG, P.C. AND PETER R. SPIRGEL**

**NOTICE OF OPPORTUNITY TO  
OBJECT AND REQUEST FOR HEARING**

Pursuant to Local Rule 2002-4, the Court will consider the relief requested in this paper without further notice or hearing unless a party in interest files a response within twenty-one (21) days from the date set forth on the attached proof of service, plus an additional three (3) days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file a response with the Clerk of the Court at the George C. Young Federal Courthouse, 400 W. Washington Street Suite 5100 Orlando, FL 32801 and serve a copy on the movant's attorney, Daniel R. Fogarty, Esquire, Stichter, Riedel, Blain & Postler, P.A., 110 E. Madison Street, Suite 200, Tampa, Florida 33602 and any other appropriate persons within the time allowed. If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing or consider the response and 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.

Advanced Telecommunication Network, Inc. ("ATN"), as the reorganized debtor, files this Motion to Approve Compromise of Controversy with Flaster Greenberg, P.C. and Peter R. Spigel (collectively, the "Flaster Defendants") and states:

**Background**

1. ATN filed a voluntary Chapter 11 petition on January 10, 2003.
2. The Reorganized Debtor filed its Amended Plan of Reorganization Submitted by Advanced Telecommunication Network, Inc., dated March 11, 2004 (Doc. No. 153) (the “**Plan**”). On June 22, 2004, the Court entered its Order Confirming Amended Plan of Reorganization submitted by Advanced Telecommunication Network, Inc. (Doc. No. 215).
3. Among other things, the Plan contemplated the pursuit by ATN of Causes of Action (as defined in the Plan). The Plan further provides for distribution of recoveries from Causes of Action as “Extraordinary Income” which the Plan defines as “the net funds received from the Causes of Action after payment of: (i) all Administrative fees; (ii) all costs of the litigation, including attorneys’ fees and costs; and (iii) after a distribution to Reorganized Debtor equal to 20% of any recovery for marketing and operations.” Plan, Art 1, Doc. 153, 8-9.
4. The Flaster Defendants have been engaged in litigation with ATN for more than 15 years over transfers that were made in 1999 to the Flaster firm and Daniel, David, and Stacy Allen. Over those years, this and all of the related litigation has included suits and actions in state and federal circuit, district, and bankruptcy courts in New Jersey and in Florida. Among many other suits involved in the litigation, on January 10, 2003, WATS/800 Holdings, Inc. (“**WATS/800**”) filed a civil action against Flaster Greenberg in the Superior Court of New Jersey, Camden County, Law Division, Docket No. L-000348-03 (the “**WATS/800 Action**”). Also on January 10, 2003, Investment Partners, LLP filed a civil action against Flaster Greenberg in the Superior Court of New Jersey, Camden County, Law Division, Docket No. L-000322-03 (the “**IP Action**”).
5. Before this Court, on January 7, 2005, following confirmation of the Plan, ATN commenced an adversary proceeding against the Flaster Defendants, Advanced

Telecommunication Network, Inc. v. Flaster Greenberg, P.C., Peter R. Spirgel, et al., Case No. 6:05-ap-00006-KSJ. On January 14, 2011, ATN commenced an adversary proceeding against Flaster Greenberg, P.C., Advanced Telecommunication Network, Inc. v. Flaster Greenberg, P.C., Case No. 6:11-ap-00008-KSJ. The two adversary proceedings were consolidated by the Bankruptcy Court on September 26, 2012. Most recently the pre-trial matters in the adversary proceedings were litigated in the Bankruptcy Court, at which time the reference to the adversary proceedings was withdrawn, and the case proceeded in the United States District Court for the Middle District of Florida, Advanced Telecommunication Network, Inc. v. Flaster Greenberg, P.C. and Peter R. Spirgel, Case No. 6:18-cv-1186-ORI-28GJK (the adversary proceedings and the district court action are collectively referred to as the “**Lawsuit**”).

6. As part of pursuing the Lawsuit, ATN was pursuing claims and causes of action against the Allens. Ultimately, that litigation, which in part resulted in certain settlements previously approved by the Court, made it possible for the Lawsuit to successfully proceed, bringing the parties to the settlement described below.

7. The litigation of the Lawsuit and actions related to the Lawsuit interrelated to the Flaster Defendants has been extensive, complex, and expensive. In the more than fourteen years of litigation throughout the nation, the costs of litigation have exceeded \$6 million.

#### **Settlement Terms**

8. By this Motion, and to avoid continued expense of further litigation, ATN and the Flaster Defendants (together, the “**Parties**”) have agreed to a compromise as set forth in the demand and acceptance (together, the “**Settlement Agreement**”), by and between ATN, Freeman, and WATS/800, on the one hand, and the Flaster Defendants, on the other hand. A copy of the Settlement Agreement is attached hereto as Exhibit “A,” and incorporated in full by

reference. In summary, ATN requests approval of the settlement on the following summarized terms (the “**Settlement Terms**”):

- a. The Flaster Defendants shall pay a total of \$6,950,000 to ATN within one week of a final, non-appealable order from the bankruptcy court approving the settlement.
- b. ATN shall provide a general release to the Flaster Defendants (and all affiliates, agents, and insurers).
- c. WATS/800 shall provide a general release to the Flaster Defendants (and all affiliates, agents, and insurers).
- d. WATS/800, ATN, and Damian Freeman personally shall wholly and unconditionally indemnify and hold harmless the Flaster Defendants (and all affiliates, agents, and insurers) from any loss, including any cost of defense arising hereafter, arising from or relating to the IP Action.
- e. This proposed settlement and any acceptance by Defendants are conditioned upon bankruptcy court approval of the reimbursement of approximately \$4.6 million [\$4,674,589.79] that ATN incurred to prosecute all of the ATN bankruptcy litigation to date. (Such reimbursement would be funded from the \$6.95 million recovery described above.)
- f. If any person or entity successfully opposes any term or portion of this proposed settlement between the parties, Defendants and ATN shall promptly withdraw their conditional acceptance of this proposed settlement.

9. To the extent of a conflict between the Motion and the description of the settlement terms and the Settlement Agreement, the Settlement Agreement shall control.

#### **Applicable Law**

10. It is generally recognized that the law favors compromise of disputes over litigation. *In re Bicoastal Corp.*, 164 B.R. 1009, 1016 (Bankr. M.D. Fla. 1993) (Paskay, C.J.). Some courts have held that a proposed settlement should be approved unless it yields less than the lowest amount that the litigation could reasonably produce. *In re Holywell Corp.*, 93 B.R. 291, 294 (Bankr. S.D. Fla. 1988) (Weaver, J.). Pursuant to Federal Rule of Bankruptcy Rule 9019(a), approval of a compromise settlement is within the sound discretion of this Court. *In*

*re Foster Mortg. Corp.*, 68 F.3d 914, 917 (5th Cir. 1995); *In re American Reserve Corp.*, 841 F.2d 159, 162 (7th Cir. 1987); *In re Walsh Construction, Inc.*, 669 F. 2d 1325, 1328 (9th Cir. 1992). The standard for approval of a compromise settlement is whether the proposed settlement is “fair and equitable” and “in the best interest of the estate.” *Protective Comm. for Independent Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1968). Thus, when a bankruptcy court decides whether to approve or disapprove a proposed settlement, it must consider:

- (a) the probability of success in the litigation;
- (b) the difficulties, if any, to be encountered in the matter of collection;
- (c) the complexity of the litigation involved, and the expense, inconvenience and delay necessarily attending it;
- (d) the paramount interest of the creditors and a proper deference to their reasonable views in the premises.

*In re Justice Oaks II, Ltd.*, 898 F. 2d 1544, 1549 (11th Cir. 1990). Moreover, to approve a compromise, the Court need not determine which party would ultimately prevail, but only that the matter was open to reasonable doubt. *Id.*

11. Here, the *Justice Oaks* factors weigh in favor of approving the Settlement Terms, and the compromise of disputes pursuant to the terms of the Compromise Motion is in the best interest of the estate.

12. The Compromise Motion resolves the Lawsuit, without the need for further expense and delay. ATN believes strongly, for the substantial reasons stated in the Bankruptcy Court’s summary judgment order and as recognized in the District Court’s ruling, that it has a high probability of success in the litigation. But, the avoidance of additional expense at trial, and especially the benefit of satisfying or reimbursing the Litigation Costs now, with agreed-upon reductions described below as part of the overall Settlement Terms, weighs in favor of approving the compromise and the Settlement Terms. Finally, the terms of the Settlement

Agreement favors the paramount interest of the creditors because it resolves long-standing litigation and frees money that will ultimately provide a recovery to creditors under the Plan.

13. As stated above, the costs to date of the bankruptcy litigation resulting in the Settlement Agreement have been significant. Those incurred costs have created the common fund available through the Settlement Agreement, subject to its terms and conditions. Ultimately, the Plan provides for payment of creditors from causes of action recoveries after payment of “(i) all Administrative fees; (ii) all costs of the litigation, including attorneys’ fees and costs; and (iii) after a distribution to Reorganized Debtor equal to 20% of any recovery for marketing and operations.” Plan, 8-9. Here, the costs of the litigation (the “**Litigation Costs**”) exceeded \$6 million, as summarized on Exhibit B.<sup>1</sup> However, to reach a settlement, ATN and various holders of the Litigation Costs have separately agreed as part of and contingent upon approval of the overall compromise to reduce and compromise their recovery related to the Litigation Costs to the extent necessary to reach the approximate \$4.6 million agreed to in the Settlement Agreement.

14. Additionally, the Settlement Agreement requires separate releases by WATS/800 and Freeman. As part of the settlement, those parties have agreed to release their claims and indemnify the Flaster Defendants against other claims upon approval of the terms of the Settlement Agreement.

15. ATN requests that as part of the order granting this motion the Court retain jurisdiction to interpret and enforce the Settlement Agreement.

**WHEREFORE**, ATN requests that this Court enter an order that (i) grants this motion to compromise controversy; and (ii) authorizes and directs the Parties to consummate the

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<sup>1</sup> The costs listed on Exhibit B consist of the expenses accounted for as part of the documentation for the Settlement Agreement amount. Additional Litigation Costs have been incurred, but ATN believes that the expenses associated with accounting for those additional costs exceed the benefit, in light of the compromise on the amounts of the Litigation Costs sought here.

settlement according to its terms.

/s/ Daniel R. Fogarty  
Russell M. Blain, Esq. (FBN 0236314)  
Daniel R. Fogarty (FBN 0017532)  
Stichter, Riedel, Blain & Postler, P.A.  
110 East Madison Street, Suite 200  
Tampa, Florida 33602  
[rblain@srbp.com](mailto:rblain@srbp.com)  
[dfogarty@srbp.com](mailto:dfogarty@srbp.com)  
(813) 229-0144 – Phone  
(813) 229-1811 – Fax  
Attorneys for Reorganized Debtor

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on February 15, 2019, a true and correct copy of the foregoing **MOTION TO APPROVE COMPROMISE OF CONTROVERSY WITH FLASTER GREENBERG, P.C. AND PETER R. SPIRGEL** was forwarded by CM/ECF, or U.S. Mail to:

All Creditors and Parties Listed on the Local Rule 1007-2 List.

/s/ Daniel R. Fogarty  
Daniel R. Fogarty (FBN 0017532)

**Exhibit "A"**

**From:** [Jason.Baruch@hklaw.com](mailto:Jason.Baruch@hklaw.com)  
**To:** [jmc@jmcohenpa.com](mailto:jmc@jmcohenpa.com); [dwaggoner@hwhlaw.com](mailto:dwaggoner@hwhlaw.com)  
**Cc:** [rod.anderson@hklaw.com](mailto:rod.anderson@hklaw.com); [joe.varner@hklaw.com](mailto:joe.varner@hklaw.com); [Daniel.Fogarty@hklaw.com](mailto:Daniel.Fogarty@hklaw.com); [David.Cannella@hklaw.com](mailto:David.Cannella@hklaw.com); [Mark.Criser@hwhlaw.com](mailto:Mark.Criser@hwhlaw.com)  
**Subject:** RE: Flaster Greenberg  
**Attachments:** [1.16.19 settlement demand signed by Damian Freeman.pdf](#)

---

Gentlemen,

The signed proposed settlement demand is attached.

Jason Baruch | Holland & Knight  
Partner  
Holland & Knight LLP  
100 North Tampa Street, Suite 4100 | Tampa FL 33602  
Phone 813.227.6607 | Fax 813.229.0134  
[jason.baruch@hklaw.com](mailto:jason.baruch@hklaw.com) | [www.hklaw.com](http://www.hklaw.com)

-----Original Message-----

From: Jay Cohen <[jmc@jmcohenpa.com](mailto:jmc@jmcohenpa.com)>  
Sent: Wednesday, January 16, 2019 10:02 AM  
To: Baruch, Jason (TPA - X36607) <[Jason.Baruch@hklaw.com](mailto:Jason.Baruch@hklaw.com)>  
Cc: [dwaggoner@hwhlaw.com](mailto:dwaggoner@hwhlaw.com)  
Subject: Flaster Greenberg

Jason,

Dennis Waggoner has been in touch with me this morning on behalf of his client, Flaster Greenberg, with regard to the settlement proposal contained in your email to him of the other day (a copy of which I have seen). He advises me that his client will promptly respond to the offer contained in that email when and if: (1) that proposal is signed by Damien Freeman individually and on behalf of both ATN and WATS/800, so that his client can be absolutely certain that Damien, ATN and WATS/800 are unconditionally agreeing to be bound by the terms of any proposal they make; and, (2) the first paragraph of the proposal is revised to reflect that payment will be made within one week of a final, non-appealable order from the bankruptcy court approving the proposed compromise.

If you have any questions about this, I am off today and tomorrow and can be reached at 407-701-5281.

Jay

**PROPOSED SETTLEMENT DEMAND PURSUANT TO MEDIATION PRIVILEGE**

1. Defendants shall pay a total of \$6,950,000 to ATN within one week of a final, non-appealable order from the bankruptcy court approving this proposed settlement.
2. ATN shall provide a general release to Defendants (and all affiliates, agents, and insurers).
3. WATS/800 shall provide a general release to Defendants (and all affiliates, agents, and insurers).
4. WATS/800, ATN, and Damian Freeman personally shall wholly and unconditionally indemnify and hold harmless Defendants (and all affiliates, agents, and insurers) from any loss, including any cost of defense arising hereafter, arising from or relating to the Investment Partner lawsuit filed against Flaster Greenberg.
5. This proposed settlement and any acceptance by Defendants are conditioned upon bankruptcy court approval of the reimbursement of approximately \$4.6 million that ATN incurred to prosecute all of the ATN bankruptcy litigation to date. (Such reimbursement would be funded from the \$6.95 million recovery described above.)
6. If any person or entity successfully opposes any term or portion of this proposed settlement between the parties, Defendants and ATN shall promptly withdraw their conditional acceptance of this proposed settlement.

This offer automatically terminates at 11:00 a.m. on January 17, 2019.

  
\_\_\_\_\_  
DAMIAN T. FREEMAN,  
Individually **and** as authorized agent  
of Advanced Telecommunication Network, Inc.  
And WATS/800 Holdings, Inc.

Date: 1/16/2019

**From:** [dennis.waggoner@hwlaw.com](mailto:dennis.waggoner@hwlaw.com)  
**To:** [Jason.Baruch@hklaw.com](mailto:Jason.Baruch@hklaw.com)  
**Cc:** [rod.anderson@hklaw.com](mailto:rod.anderson@hklaw.com); [joe.varner@hklaw.com](mailto:joe.varner@hklaw.com); [Daniel.Fogarty@hklaw.com](mailto:Daniel.Fogarty@hklaw.com); [David.Cannella@hklaw.com](mailto:David.Cannella@hklaw.com); [Mark.Criser@hwlaw.com](mailto:Mark.Criser@hwlaw.com); [jmc@jmcohenpa.com](mailto:jmc@jmcohenpa.com)  
**Subject:** RE: Flaster Greenberg [IWOV-FirmLive.FID635604]  
**Date:** Thursday, January 17, 2019 9:14:00 AM

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Jason:

I write to confirm that Flaster Greenberg and Peter Spirgel accept the Proposed Settlement Demand Pursuant to Mediation Privilege signed by Damian Freeman individually and as authorized agent of ATN and WATS/800 Holdings, Inc. on January 16, 2019.

Dennis

Dennis P. Waggoner  
[dennis.waggoner@hwlaw.com](mailto:dennis.waggoner@hwlaw.com)

HILL WARD HENDERSON  
3700 Bank of America Plaza Main: 813-221-3900  
101 East Kennedy Boulevard Direct: 813-227-8426  
Tampa, FL 33602 Fax: 813-221-2900  
<http://www.hwlaw.com>

**From:** Jason.Baruch@hklaw.com <Jason.Baruch@hklaw.com>  
**Sent:** Wednesday, January 16, 2019 3:24 PM  
**To:** [jmc@jmcohenpa.com](mailto:jmc@jmcohenpa.com); Dennis Waggoner <[dennis.waggoner@hwlaw.com](mailto:dennis.waggoner@hwlaw.com)>  
**Cc:** [rod.anderson@hklaw.com](mailto:rod.anderson@hklaw.com); [joe.varner@hklaw.com](mailto:joe.varner@hklaw.com); [dfogarty@srbp.com](mailto:dfogarty@srbp.com); [David.Cannella@hklaw.com](mailto:David.Cannella@hklaw.com); [Mark.Criser@hwlaw.com](mailto:Mark.Criser@hwlaw.com)>  
**Subject:** RE: Flaster Greenberg

Gentlemen,

The signed proposed settlement demand is attached.

Jason Baruch | Holland & Knight  
Partner  
Holland & Knight LLP  
100 North Tampa Street, Suite 4100 | Tampa FL 33602  
Phone 813.227.6607 | Fax 813.229.0134  
[jason.baruch@hklaw.com](mailto:jason.baruch@hklaw.com) | [www.hklaw.com](http://www.hklaw.com)

-----Original Message-----

From: Jay Cohen <[jmc@jmcohenpa.com](mailto:jmc@jmcohenpa.com)>  
Sent: Wednesday, January 16, 2019 10:02 AM

To: Baruch, Jason (TPA - X36607) <Jason.Baruch@hkllaw.com>  
Cc: [dwaggoner@hwhlaw.com](mailto:dwaggoner@hwhlaw.com)  
Subject: Flaster Greenberg

Jason,

Dennis Waggoner has been in touch with me this morning on behalf of his client, Flaster Greenberg, with regard to the settlement proposal contained in your email to him of the other day (a copy of which I have seen). He advises me that his client will promptly respond to the offer contained in that email when and if: (1) that proposal is signed by Damien Freeman individually and on behalf of both ATN and WATS/800, so that his client can be absolutely certain that Damien, ATN and WATS/800 are unconditionally agreeing to be bound by the terms of any proposal they make; and, (2) the first paragraph of the proposal is revised to reflect that payment will be made within one week of a final, non-appealable order from the bankruptcy court approving the proposed compromise.

If you have any questions about this, I am off today and tomorrow and can be reached at 407-701-5281.

Jay

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NOTE: This e-mail is from a law firm, Holland & Knight LLP ("H&K"), and is intended solely for the use of the individual(s) to whom it is addressed. If you believe you received this e-mail in error, please notify the sender immediately, delete the e-mail from your computer and do not copy or disclose it to anyone else. If you are not an existing client of H&K, do not construe anything in this e-mail to make you a client unless it contains a specific statement to that effect and do not disclose anything to H&K in reply that you expect it to hold in confidence. If you properly received this e-mail as a client, co-counsel or retained expert of H&K, you should maintain its contents in confidence in order to preserve the attorney-client or work product privilege that may be available to protect confidentiality.



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**Exhibit "B"**

## Litigation Costs

<u>name</u>	<u>category</u>	<u>total</u>
Jimmy Martin and his assigns	interest incurred on 2005 attorney fee loan	\$990,934.03
Holland & Knight	attorney's fees	\$961,329.68
Bingham McCutchen	attorney's fees	\$895,312.67
Trenam Kemker	attorney's fees	\$851,093.67
Karen Martin Trust	interest incurred on 2008 attorney fee loan	\$550,334.18
Gronek & Latham, LLP	attorney's fees	\$414,721.59
Damian Freeman	document retrieval and litigation management	\$331,264.80
Benjamin Yates	IT services for litigation	\$243,000.00
Schmidt & Tomlinson	attorney's fees	\$98,131.84
Neil Jacobs Esq. and Gary Carpenter	attorney's fees and cost for consent to Allen release	\$74,971.03
Akerman Senterfitt	attorney's fees	\$74,300.13
Thomson West/Westlaw	legal research	\$71,016.00
CV&RD, Inc.	document storage unit--Jan. 2003 to Jan. 2008	\$65,194.03
Kahn, Dees, Donovan & Kahn, LLP	attorney's fees	\$61,852.27
Mark Blake, Esq.	attorney's fees	\$58,155.33
EastGroup Properties and utilities	document storage unit year--Dec. 2007 to May 2016	\$46,822.86
U.S. Trustee	administrative fees	\$40,375.00
Quantum Consulting Group, LLC	expert report and witness	\$31,107.74
Sheldrick, McGehee & Kohler, LLC	expert report and witness	\$30,971.66
C. Timothy Corcoran, III, PA	attorney's fees	\$28,785.40
James Peck, Esq.	mediator	\$25,000.00
Dean Mead	attorney's fees	\$24,183.08
Stichter, Riedel, Blain & Prosser	attorney's fees	\$18,177.13
Law Office of Paul & Katz, P.C.	attorney's fees	\$13,717.95
New Jersey and Connecticut travel	air travel, meals and hotels	\$12,844.06
Thomas Durkee	expert report and witness	\$10,267.00
Pryor Cashman LLP	attorney's fees	\$10,000.00
Dilworth Paxson LLP.	attorney's fees	\$10,000.00
Jeffery Childers, Esq.	expert report and witness	\$6,000.00
Jay Cohen, Esq.	mediator	\$5,287.50
Rack & Shelving Depot	document storage	\$5,244.43
Daniel Allen	cost for stay pending appeal	\$5,000.00
Integra Reporting	transcript	\$3,247.50

Litigation Costs

<u>name</u>	<u>category</u>	<u>total</u>
Esquire Deposition Services	transcripts	\$2,755.72
Lathem, Shuker, Barker, Eden	attorney's fees	\$2,541.46
Jeffery Warren, Esq.	mediator	\$2,275.21
E.E.I. Security	document storage security	\$1,837.36
Pro Legal Discovery	transcripts	\$1,788.26
Matthew J. Wilson, Esq.	attorney's fees	\$1,623.38
Thomas N. Papadakos, Esq.	attorney's fees	\$1,500.00
Trenam Kemker	settlement of sanctions claim	\$1,500.00
Accredited Court Reporters	transcripts	\$1,136.95
Johnson Transcription Service	transcripts	\$924.00
Document Technologies, LLC	mailing services	\$920.66
LegalLink	transcripts	\$789.75
IKON Office Solutions	copies	\$782.00
Realtime Reporters, Inc.	transcripts	\$640.02
Alliance Workforce	document storage relocation	\$513.00
First-Choice Reporting Services, Inc.	transcripts	\$442.96
Doyle Reporting, Inc.	transcripts	\$434.78
Barry, Corrado & Grassi	attorney's fees	\$431.50
Degan & Bateman	attorney's fees	\$413.10
Anthem Reporting	transcript	\$297.95
Keeley & Callahan, PC	lis pendens	\$200.00
Congress Title Division	title work	\$150.00
Cape May County Clerk	lis pendens	\$128.00
Camden County Clerk of the Court	lis pendens	\$120.00
		=====
	Total Expenses Incurred	\$6,092,788.62

Label Matrix for local noticing  
113A-6  
Case 6:03-bk-00299-KSJ  
Middle District of Florida  
Orlando  
Fri Feb 15 14:21:42 EST 2019

Asst. Attorney General State of Michigan , D  
c/o Roland Hwang  
POB 30754  
Lansing, MI 48909-8254

Kay D. Brock  
Bankruptcy & Collections Division  
PO Box 12548  
Austin, TX 78711-2548

Daniel W. Allen  
c/o Robert L. Young  
PO Box 1171  
Orlando, FL 32802-1171

Executive IV, LLC  
c/o Matthew Podolnick  
4300 Haddonfield Rd Ste 311  
Pennsauken, NJ 08109-3376

Margaret A Holland  
NJ Division of Taxation  
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Accounting Dept  
Po Drawer 11649  
Columbia, SC 29211-1649

South Dakota Puc  
500 East Capitol Ave  
Pierre, Sd 57501-5007

Southwestern Bell  
PO Box 930170  
Dallas, TX 75393-0170

Sprint  
Local Telecom Div  
Po Box 219489  
Kansas City, MO 64121-9489

Sprint  
Local Telecommunication  
Po Box 219489  
Kansas City, MO 64121-9489

St Of Arkansas Dept Finance  
And Admi Collections Section  
Po Box 8090  
Little Rock, AR 72203-8090

St Of Delaware Public Srvc  
Commission 861 Silver Lake  
Blvd Cannon Bldg Ste 100  
Dover, DE 19904

St Of Ha Dept Of Commerce  
Business Reg Division  
Po Box 40  
Honolulu, HI 96810-0040

St Of Kansas Dept Of Rev  
Compliance Dept  
915 Sw Harrison St  
Topeka, KS 66625-0001

St Of Louisiana Dept Of Rev  
Collections Division  
Po Box 201  
Baton Rouge, LA 70821-0201

St Of Michigan Dept Of  
Treasury Colln Division  
Po Box 77929  
Detroit, MI 48277-0929

St Of New Jersey Dept Of  
Treasury Div Of Revenue  
Po Box 417  
Trenton, NJ 08646-0417

St Of Nv Dept Of Taxation  
1500 E College Pkwy  
Suite 115  
Carson City, NV 89706

St Of Vermont Dept Of Public  
Service 112 State St  
Drwaer 20  
Montpelier, VT 05620-2602

State Of Alabama Psc  
334242  
Montgomery, Al 36130-0001

State Of California  
Franchise Tax Board  
Po Box 942840  
Sacramento, CA 94240-0001

State Of Colorado  
Central Collection Servi  
225 E 16th Ave Ste 555  
Denver, CO 80203-1609

State Of Connecticut  
Dept Of Puc  
10 Franklin Square  
New Britain, CT 06051-2655

State Of Connecticut  
Dept Of Revenue Services  
Po Box 5088  
Hartford, CT 06102-5088

State Of Idaho Puc  
PO Box 83720  
Boise, Id 83720-0003

State Of Kansas  
C/o Angela K. Cox  
Po Box 12005  
Topeka, KS 66601-3005

State Of Nh Puc  
8 Old Suncook Rd  
Concord, Nh 03301-7317

State Of Rhode Island  
Secretary Of State  
100 N Main St  
Providence, RI 02903-1325

State Of South Carolina  
Dept Of Revenue  
Po Box 125  
Columbia, SC 29202-0125

(p)TEXAS COMPTROLLER OF PUBLIC ACCOUNTS  
REVENUE ACCOUNTING DIV - BANKRUPTCY SECTION  
PO BOX 13528  
AUSTIN TX 78711-3528

State Of Texas Puc  
PO Box 13326  
Austin, Tx 78711-3326

State Of Utah  
Utah State Tax Commissio  
210 N 1950 West  
Salt Lake City, UT 84134-9000

State Of Washington Department Of R  
Attn: Doug Houghton  
2101 4th Ave Ste 1400  
Seattle, WA 98121-2379

State Of Wyoming Psc  
2515 Warren Ave Suite 30  
Cheyenne, Wy 82002-0001

State of Michigan, Dept of Treasury  
First Floor Treasury Building  
Lansing, MI 48922-0001

State of Nevada Puc  
1150 E William St  
Carson City, NV 89701-3109

(p)STATE OF NEW JERSEY  
DIVISION OF TAXATION BANKRUPTCY UNIT  
PO BOX 245  
TRENTON NJ 08646-0245

State of Wisconsin  
Department of Revenue  
2135 Rimrock Road  
Madison, WI 53713-1443

Stc  
PO Box 1160  
N Sioux City, Sd 57049-1160

Submicron Systems Inc  
6330 Hedgewood Drive  
Suite 150  
Allentown, PA 18106-9268

Submicron Systems Corp  
Klehr, Harrison, Etal  
919 Market St Ste 1000  
Wilmington, DE 19801-3030

Susan D. Cochran, Esq.  
Assistant Attorney General  
3030 W. Grand Boulevard, Suite 10-200  
Detroit, MI 48202-6030

Tab Inc  
341 Cooper Rd  
West Berlin, Nj 08091-9144

Telecom Usa  
PO Box 600670  
Jacksonville, FL 32260-0670

Telecommunications Tax  
Office Of St Tax Commiss  
600 E Boulevard Ave  
Bismark, ND 58505-0601

Tennessee Regulatory  
Authority  
460 James Robertson Pkwy  
Nashville, TN 37243-9021

Texas Comptroller of Public Accounts  
Office of the Attorney General  
Bankruptcy Collection Division  
PO Box 12548  
Austin TX 78711-2548

Texas Comptroller of Public Accts  
Office of Attorney General  
Bankruptcy - Collection Div  
PO Box 12548  
Austin, TX 78711-2548

Texas Comptroller of Public Accts  
Office of Atty General  
PO Box 12548  
Austin, TX 78711-2548

Trans Supply Inc  
2100 Summit Avenue  
E. St Louis, Il 62205-2419

United Parcel Service  
PO Box 7247  
Philadelphia, PA 19170-0001

United States Trustee  
135 W Central Blvd., Ste 620  
Orlando, FL 32801-2476

Universal Service Administrative Company  
attn: Tracey Beaver  
2000 L. Street NW Ste 200  
Washington, DC 20036-4924

Us West  
PO Box 3400  
Omaha, Ne 68103

Usaa  
9800 Fredericksburg Rd  
San Antonio, Tx 78288-0002

Value Call International  
4271 Henderson Pl  
Syracuse, Ny 13219-3017

Verizon  
PO Box 17398  
Baltimore, Md 21297-0429

Verizon  
PO Box 28001  
Lehigh Valley, Pa 18002-8001

Verizon  
PO Box 408  
Cockeysville, Md 21030-0408

Verizon  
PO Box 4430  
Albany, Ny 12204

Verizon  
PO Box 4832  
Trenton, Nj 08650-4832

Verizon  
PO Box 4833  
Trenton, Nj 08650-4833

Vermont Usf  
PO Box 360848  
Pittsburgh, Pa 15251-6848

Village Of Bartlett  
228 S Main St  
Bartlett, Il 60103-4421

Village Of Downers Grove  
801 Burlington Ave  
Downers Grove, Il 60515-4776

Village Of Libertyville  
118 W Cook Ave  
Libertyville, Il 60048-1871

Village Of Mundelein  
440 E Hawley St  
Mundelein, Il 60060-2400

W Virginia Dept Of Tax & Rev  
Charleston Regional Tax  
1001 Lee St East  
Charleston, WV 25301-1725

Washington State  
Dept Of Revenue  
Po Box 34054  
Seattle, WA 9812

Wats Telecom  
405 Dominick Circle  
Summersville, Wv 26651-1712

Wats/800 Holdings Inc.  
2502 N Rocky Point Dr #860  
Tampa, Fl 33607-1447

West Virginia State Tax Division  
PO Box 766  
Charleston, W. VA 25323-0766

Winstar Telecom  
2350 Corporate Park Dr  
4th Floor  
Herndon, VA 20171-4848

Wisconsin Dept Of Revenue  
PO Box 93208  
Milwaukee, Wi 53293-3208

Woodford County  
Woodfor County Sherriff  
103 Main Street  
Versailles, KY 40383-1298

Woodward Group Ltd  
6 And 8 South Plum Street  
Media, Pa 19063

Xerox Corporation  
Collections Srvcs 1st Flr  
800 Carllon Parkway  
St Petersburg, FL 33716-1125

Ypd Corporation  
2502 N Rocky Point Dr  
Ste 860  
Tampa, FL 33607-1447

Andrew M Brumby +  
Shutts & Bowen LLP  
300 South Orange Avenue, Suite 1600  
Orlando, FL 32801-3382

Lynn James Hinson +  
Dean Mead Egerton, et. al.  
Post Office Box 2346  
Orlando, FL 32802-2346

Robert S Hoofman +  
Rush Marshall Jones & Kelly PA  
Post Office Box 3146  
Orlando, FL 32802-3146

Jon E Kane +  
South Milhausen, P.A.  
1000 Legion Place, Suite #1200  
Orlando, FL 32801-1005

Andrea A Ruff +  
Ruff Law Firm, LLC  
1205 Mount Vernon St.  
Orlando, FL 32803-5417

Robert L Young +  
Carlton Fields PA  
Post Office Box 1171  
Orlando, FL 32802-1171

Jason B. Burnett +  
GrayRobinson, P.A.  
50 N. Laura Street, Suite 1100  
Jacksonville, FL 32202-3611

Dennis P. Waggoner +  
Hill, Ward & Henderson, P.A.  
101 E Kennedy Blvd, Suite 3700  
PO Box 2231  
Tampa, FL 33601-2231

Russell M Blain +  
Stichter, Riedel, Blain & Postler, P.A.  
110 East Madison Street, Suite 200  
Tampa, FL 33602-4718

United States Trustee - ORL 11+  
Office of the United States Trustee  
George C Young Federal Building  
400 West Washington Street, Suite 1100  
Orlando, FL 32801-2210

Robert C Edmundson +  
Office of Attorney General  
564 Forbes Avenue  
Manor Building  
Pittsburgh, PA 15219-2992

Miriam G Suarez +  
Office of the United States Trustee  
George C. Young Federal Building  
400 West Washington Street, Suite 1100  
Orlando, FL 32801-2210

Lisa M Castellano +  
Genovese Joblove & Battista, P.A.  
100 North Tampa Street, Suite 2600  
Tampa, FL 33602-5810

Bradley S Shraiberg +  
Shraiberg, Ferrara & Landau PA  
2385 NW Executive Center Drive Suite 300  
Boca Raton, FL 33431-8530

Phillip M Hudson III+  
Arnstein & Lehr LLP  
200 South Biscayne Boulevard  
Suite 3600  
Miami, FL 33131-2395

Sheryl L Moreau +  
Missouri Department of Revenue  
Post Office Box 475  
Jefferson City, MO 65105-0475

Francine W Kaplan +  
New Jersey Division of Law  
Hughes Justice Complex  
25 Market Street  
Trenton, NJ 08611-2148

Daniel R Fogarty +  
Stichter, Riedel, Blain & Postler, P.A.  
110 East Madison Street, Suite 200  
Tampa, FL 33602-4718

Jason H Baruch +  
Holland & Knight, LLP  
100 North Tampa Street, Suite 4100  
Tampa, FL 33602-3644

Note: Entries with a '+' at the end of the name have an email address on file in CMECF

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Georgia Dept Of Revenue  
PO Box 105499  
Atlanta, Ga 30348

Illinois Dept of Revenue  
Bankruptcy Unit  
100 W. Randolph #7-425  
Chicago, IL 60601

Irs Special Procedures  
400 W Bay Street, Suite 35045  
Jacksonville, Fl 32202-4437

Mississippi State Tax Commission  
Corp Income Franchise Tax  
Po Box 1033  
Jackson, MS 39215

Oklahoma Tax Commission  
Bankruptcy Section/General Counsel Off  
P.O. Box 53248  
Oklahoma City, OK 73152-3248

State Of Texas  
State Comptroller  
111 E 17th Street  
Austin, TX 78774

State of New Jersey  
Division of Taxation Compliance Activity  
PO Box 245  
Trenton, NJ 08695

(d)Texas Comptroller of Public Accounts  
Revenue Accounting Division  
Bankruptcy Section  
PO Box 13528  
Austin TX 78711 3528

(d)Illinois Department of Revenue +  
100 W Randolph Street, #7-400  
Chicago, IL 60601

Addresses marked (c) above for the following entity/entities were corrected  
as required by the USPS Locatable Address Conversion System (LACS).

Marshall County  
202 West 5th Street  
Benton, Ky 42025

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Jillian K. Aylward  
Universal Svc Admin Co  
Undeliverable

(u)Karen S. Jennemann  
Orlando

(u)New Jersey Director Division of Taxation

(u)Aci Billing Services Inc  
Undeliverable

(d)Amanda C. Ellis  
100 Front Street  
Worcester, MA 01608-1425

(u)Avci Inc  
Undeliverable

(u)City Of Louisville  
Delinquent Property Tax Division  
Undeliverable

(u)City Of Seattle  
Undeliverable

(u)Comtelco  
Undeliverable

(u)D. Scott Barash  
V.P. & General Counsel  
Undeliverable

(u)Dale Technologies  
Undeliverable

(d)Daniel W Allen  
c/o Robert L Young  
PO Box 1171  
Orlando FL 32802-1171

(d)Daniel W. Allen  
c/o Robert L. Young  
PO Box 1171  
Orlando, FL 32802-1171

(d)Edward B Flink  
Flink, Smith & Assoc.  
7 Airport Park Blvd  
Latham, NY 12110-1439

(d)Executive IV, LLC  
c/o Matthew Podolnick  
4300 Haddonfield Rd Ste 311  
Pennsauken, NJ 08109-3376

(u)Federal Communication  
undeliverable

(u)First Union National Bank  
Undeliverable

(u)Fl Telecommunications Relay  
undeliverable

(u)Gerald E Paladino Jr  
Undeliverable

(u)Great Sthern Life Insurance  
undeliverable

(u)Intele-choice Communications  
Undeliverable

(u)Louisville And Jefferson  
County Revenue Commission  
Undeliverable

(u)Metracom  
Undeliverable

(u)NBANC  
Undeliverable

(u)Neustar Inc.  
Undeliverable

(u)Pbcc  
undeliverable

(u)Psi Net Inc.  
Undeliverable

(u)Ribbons Express  
undeliverable

(u)Sherri Pittington  
undeliverable

(u)Skytel Communications  
Undeliverable

(d)Sprint Telecenters Inc  
C/o David B. Jones  
Po Box 3146  
Orlando, FL 32802-3146

(u)Steven Ray Lynn  
undeliverable

(u)Telcordia Technologies  
Church Street Station  
Undeliverable

(u)Telephonetics Inc  
Undeliverable

(u)The Furst Group Inc  
Undeliverable

(u)The Mobile Storage Group  
undeliverable

(u)Universal Service Administrative Company  
Undeliverable

(u)Value Call International  
undeliverable

(u)Verizon California Inc.  
undeliverable

(u)Verizon Communications Inc  
undeliverable

(u)Verizon Florida Inc  
undeliverable

(u)Verizon Midwest  
undeliverable

(u)Verizon North  
undeliverable

(u)Verizon Northwest  
undeliverable

(u)Verizon Of Hawaii Inc  
undeliverable

(u)Verizon South  
undeliverable

(u)Verizon Southwest  
undeliverable

(u)Village Of Johnsburg  
Undeliverable

(u)Village Of Lily Lake  
Undeliverable

(u)Village Of Virgil  
Undeliverable

(u)Voicelog LLC  
Undeliverable

(u)Worldwide Wats  
undeliverable

(u)Xtracom  
Undeliverable

(d)Missouri Department of Revenue +  
P O Box 475  
Jefferson City, MO 65105-0475

End of Label Matrix	
Mailable recipients	347
Bypassed recipients	54
Total	401