

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

PALM HOUSE HOTEL, LLLP, et al.,

Defendants and Relief Defendants.

Case No.: 9:18-CV-81038-DMM

**Plaintiff's Motion for an Order Appointing a Tax Administrator
and a Distribution Agent, and Related Relief**

In anticipation of proposing to this Court a plan to distribute collected funds, Plaintiff, the Securities and Exchange Commission ("SEC"), respectfully submits this Motion for an Order appointing Miller Kaplan Arase LLP, a certified public accounting firm with an office in San Francisco, California, as Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, with respect to collections in this matter (the "Distribution Fund"); appointing JND Legal Administration to assist in developing a plan of distribution and to oversee the Distribution Fund; and authorizing the SEC staff to approve and direct the payment of tax obligations and administrative fees and expenses from the Distribution Fund without further Court Order.

The SEC submits the accompanying Memorandum in support of this motion, as well as a proposed Order.

Dated: June 12, 2020

Respectfully submitted,

/s/ Catherine E. Pappas

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Attorney for Plaintiff United States
Securities and Exchange Commission

**CERTIFICATE OF GOOD FAITH CONFERENCE; REASONABLE EFFORTS
TO CONFER BUT HAS BEEN UNABLE TO DO SO**

Pursuant to Local Rule 7.1(a)(3), I hereby certify that counsel for the movant has made reasonable efforts to confer with all parties or non-parties who may be affected by the relief sought in the motion, which efforts shall be identified with specificity in the statement (including the date, time, and manner of each effort), but has been unable to do so.

Specifically, by emails sent on June 5, 2020 to all listed on the certificate of service except the Liquidating Trustee for 160 Royal Palm, LLC (to whom an email was sent on June 10, 2020), and by U.S. Mail to all for which the SEC had no email, the SEC inquired as to the position of each on the relief requested by the foregoing motion, and requested a telephone call or email response.

The SEC has received many responses. The following have indicated no objection to the relief sought:

Scott Brown for the Chapter 7 Trustee of South Atlantic Regional Center, LLC;
Christopher Kammerer representing Robert V. Matthews;
Eric Pendergraft for the Liquidating Trustee of 160 Royal Palm, LLC;
Glenn Moses for the Chapter 7 Trustee of U. S. Regional Economic Development
Authority;

The SEC has received no response Joseph J. Walsh, Sr., Sonya S. Slott, or Palm House Hotel, LLLP.

/s/ Catherine E. Pappas
Catherine E. Pappas

Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served as indicated on June 12, 2020 on all counsel or parties of record on the Service List below.

/s/ Catherine E. Pappas
Catherine E. Pappas

Service List

Via CM-ECF

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Via Email (ECF 36)

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Liquidating Trustee, 160 Royal Palm LLC

Via U.S. Mail and Email (ECF 36)

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Ch. 7 Trustee, US Regional Economic Development Authority LLC

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Trustee, South Atlantic Regional Center, LLC

Via First Class Mail (per ECF system)

160 Royal Palm, LLC
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Royal Palm Beach, FL 33411

United States Regional Economic Development Authority LLC
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