

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: SMARTRESORT CO., L.L.C. § Case No. 12-11358-LSS
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Debtor §

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that JEOFFREY L. BURTCH, TRUSTEE, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

824 Market Street
3rd Floor
Wilmington, DE 19801

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 21 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 02:30PM on 01/18/2024 in Courtroom 2, United States Courthouse Courthouse, 824 Market Street, 6h Floor, Wilmington, DE 19801. If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 12/05/2023

By: /s/JEOFFREY L. BURTCH, TRUSTEE
Trustee

JEOFFREY L. BURTCH, TRUSTEE
P.O. BOX 549
WILMINGTON, DE 19899-0549
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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: SMARTRESORT CO., L.L.C.

§ Case No. 12-11358-LSS

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Debtor(s)

**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of \$ 672,796.22
and approved disbursements of \$ 455,255.04
leaving a balance on hand of ¹ \$ 217,541.18

Balance on hand: \$ 217,541.18

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	Conservatory Property Owners' Association Inc	3,525.53	3,525.53	0.00	3,525.53
3	Conservatory Property Owners' Association Inc	3,073.32	3,073.32	0.00	3,073.32
4	Conservatory Property Owners' Association Inc	2,626.55	2,626.55	0.00	2,626.55
5	Conservatory Property Owners' Association Inc	2,031.07	2,031.07	0.00	2,031.07
9	Flagler County Tax Collector - Suzanne Johnston	307.82	307.82	0.00	307.82
10	Flagler County Tax Collector - Suzanne Johnston	436.20	436.20	0.00	436.20
11	Flagler County Tax Collector - Suzanne Johnston	307.82	307.82	0.00	307.82
12	Flagler County Tax Collector - Suzanne Johnston	307.82	307.82	0.00	307.82

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

CI395	FLAGLER COUNTY TAX COLLECTOR -	307.82	307.82	0.00	307.82
CI396	FLAGLER COUNTY TAX COLLECTOR -	436.20	436.20	0.00	436.20
CI397	FLAGLER COUNTY TAX COLLECTOR -	307.82	307.82	0.00	307.82
CI398	FLAGLER COUNTY TAX COLLECTOR -	307.82	307.82	0.00	307.82
CI457S	SC DEPARTMENT OF REVENUE	10,513.78	10,513.78	0.00	10,513.78

Total to be paid to secured creditors: \$ 24,489.57
Remaining balance: \$ 193,051.61

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - JEOFFREY L. BURTCH, TRUSTEE	36,889.81	0.00	36,889.81
Trustee, Expenses - JEOFFREY L. BURTCH, TRUSTEE	75.00	0.00	75.00
Attorney for Trustee, Fees - COOCH AND TAYLOR PA	43,734.60	43,734.60	0.00
Attorney for Trustee, Expenses - COOCH AND TAYLOR PA	1,206.33	1,206.33	0.00
Accountant for Trustee, Fees - BEDERSON, LLP	2,617.62	0.00	2,617.62
Accountant for Trustee, Expenses - BEDERSON, LLP	7.72	0.00	7.72
Charges, U.S. Bankruptcy Court	2,619.62	0.00	2,619.62
Fees, United States Trustee	8,119.09	0.00	8,119.09
Other Fees: COMMISSION	78,450.00	78,450.00	0.00
Other Expenses: 2012 COUNTY TAXES TO WATAUGA COUNTY	1,039.47	1,039.47	0.00
Attorney for Trustee Fees - COZEN O'CONNOR	121,477.32	115,086.39	6,390.93
Attorney for Trustee Expenses - COZEN O'CONNOR	4,448.09	4,391.96	56.13
Accountant for Trustee, Fees - NIHILL & RIEDLEY PC	13,886.71	13,886.71	0.00
Accountant for Trustee, Expenses - NIHILL & RIEDLEY PC	62.92	62.92	0.00
Other Fees: GREAT AMERICAN GROUP	5,850.93	5,850.93	0.00
Other Expenses: ARCHIVE SYSTEMS INC	144.13	144.13	0.00

Other Expenses: ARKANSAS DEPARTMENT OF FINANCE (ADMINISTRATIVE)	2,117.42	0.00	2,117.42
Other Expenses: BANK OF AMERICA	5.00	5.00	0.00
Other Expenses: BLUE MARBLE LOGISTICS LLC	223.58	223.58	0.00
Other Expenses: CAPROCK, LLC	1,800.00	1,800.00	0.00
Other Expenses: COOCH AND TAYLOR PA	2,341.15	2,341.15	0.00
Other Expenses: COUNTY TAXES	1,235.35	1,235.35	0.00
Other Expenses: DLS DISCOVERY	823.06	823.06	0.00
Other Expenses: ESQUIRE DEPOSITION SOLUTIONS LLC	907.39	907.39	0.00
Other Expenses: FLAGLER COUNTY TAXES	1,483.44	1,483.44	0.00
Other Expenses: HILL ARCHIVE	345.51	345.51	0.00
Other Expenses: HOA ASSESSMENTS	18,263.80	18,263.80	0.00
Other Expenses: INTERNATIONAL SURETIES LTD.	3,934.54	3,934.54	0.00
Other Expenses: LLK, LLC	4,776.81	4,776.81	0.00
Other Expenses: REGISTER OF DEEDS	1,572.50	1,572.50	0.00
Other Expenses: RICHLAND COUNTY TREASURER	48,552.12	48,552.12	0.00
Other Expenses: State of Connecticut (ADMINISTRATIVE)	250.00	0.00	250.00
Other Expenses: UMSTEAD SYSTEMS LLC	15,262.33	15,262.33	0.00
Other Expenses: US BANK	2.63	2.63	0.00
Other Expenses: Universal Service Administrative Company (ADMINISTRATIVE)	2,265.70	0.00	2,265.70
Other Expenses: WELLS FARGO BANK NA	3.73	3.73	0.00

Total to be paid for chapter 7 administration expenses: \$ 61,409.04
Remaining balance: \$ 131,642.57

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other Expenses: SC DEPARTMENT OF REVENUE	4,397.87	0.00	4,397.87
Other Expenses: UNIVERSAL SERVICE ADMINISTRATIVE CO	0.00	0.00	0.00
Other Expenses: UNIVERSAL SERVICE ADMINISTRATIVE CO	0.00	0.00	0.00

Total to be paid for prior chapter administrative expenses: \$ 4,397.87
 Remaining balance: \$ 127,244.70

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$172,055.88 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
6	State of New Jersey	500.00	0.00	500.00
13	Richland County Treasury	47,672.12	0.00	47,672.12
14P	Franchise Tax Board	3,398.87	0.00	3,398.87
18	TENNESSEE DEPARTMENT OF REVENUE	1,200.00	0.00	753.69
29P	DEPARTMENT OF THE TREASURY - IRS	0.00	0.00	0.00
141	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	664.74	0.00	417.51
142	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	633.50	0.00	397.89
143	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	1,000.00	0.00	628.08
146P	STATE OF FLORIDA	10.02	0.00	6.29
175P	CONNECTICUT DEPARTMENT OF REVENUE SVCS	252.50	0.00	158.59
223	STATE OF FLORIDA - DEPARTMENT OF REVENUE	41,090.09	0.00	25,807.71
224	STATE OF FLORIDA - DEPARTMENT OF REVENUE	75,615.89	0.00	47,492.55
CI457P	SC DEPARTMENT OF REVENUE	18.15	0.00	11.40

Total to be paid for priority claims: \$ 127,244.70
 Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 320,014.80 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
14U	Franchise Tax Board	964.05	0.00	0.00
29U	DEPARTMENT OF THE TREASURY - IRS	0.00	0.00	0.00
93	UNIVERSAL SERVICE ADMINISTRATIVE CO	0.00	0.00	0.00
111	DEPARTMENT OF THE TREASURY - IRS	0.00	0.00	0.00
146U	STATE OF FLORIDA	0.50	0.00	0.00
175U	CONNECTICUT DEPARTMENT OF REVENUE SVCS	50.00	0.00	0.00
243	UNIVERSAL SERVICE ADMINISTRATIVE CO	39,603.00	0.00	0.00
CI347	INCORPORATING SERVICES, LTD	2,125.00	0.00	0.00
CI362	PACE INTERNATIONAL	255,819.67	0.00	0.00
CI469	ROMEO WIGGINS & CO LLP	5,659.37	0.00	0.00
CI472 -2	PERFECT VISION MANUFACTURING INC	15,793.21	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 6,336.58 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
15	Romeo, Wiggins & Co., LLP	5,659.77	0.00	0.00
CI437	MISSOURI DEPARTMENT OF REVENUE	52.55	0.00	0.00
CI457U	SC DEPARTMENT OF REVENUE	624.26	0.00	0.00

Total to be paid for tardy general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00

Prepared By: /s/JEOFFREY L. BURTCH, TRUSTEE
 Trustee

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STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.