

Application for Payment of Ad Valorem Taxes as an Administrative Expense (“Tax Application”).

By the Tax Application, Cathy Curtis as Tax Collector of Lee County, Florida (the “Tax Collector”) seeks payment of postpetition taxes in the amount of \$221,885.09 (plus statutory interest through date of payment) incurred by the Debtors’ estates on real and personal property in Lee County, Florida (the “Taxes”). The Tax Collector alleges that Taxes were assessed on January 1, 2008 and became due and payable on November 1, 2008. According to the Tax Collector, under Florida law, the Taxed are entitled to a first lien, superior to all other liens, on any property against which the taxes have been assessed and are entitled to administrative expense priority under 11 U.S.C. § 503(b)(1)(B)(i).

A hearing on the Tax Application has been scheduled for January 9, 2009, with an objection deadline of January 2, 2009.