

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR
MIAMI-DADE COUNTY, FLORIDA

In re:

COMPLEX BUSINESS LITIGATION
DIVISION

CRYSTAL CRUISES LLC, a California
limited liability company,

Case No. 2022-002742-CA-01
Lead Case

CRYSTAL HOLDINGS U.S., LLC, a
Delaware limited liability company,

Case No. 2022-002757-CA-01

CRYSTAL AIRCRUISES, LLC, a Florida
limited liability company, and

Case No. 2022-002758-CA-01

Assignors,
To:

(Jointly Administered Cases)

MARK C. HEALY,

Assignee.

ASSIGNEE'S OBJECTION TO CLAIM OF PRICEWATERHOUSECOOPERS LLP

NOTICE OF OPPORTUNITY TO OBJECT AND REQUEST FOR HEARING

PLEASE TAKE NOTICE that, Pursuant to section 727.111(4), Florida Statutes, the assignee may disallow improper claims of creditors, and the Court may consider these actions without further notice or hearing unless a party in interest files an objection within 21 days from the date this paper is served. If you object to the relief requested in this paper, you must file your objection with the Clerk of the Court of Miami-Dade County at 73 W. Flagler Street, Room 133, Miami, FL 33130, and serve a copy on the assignee's attorney, Paul N. Mascia, Esq., Nardella & Nardella, PLLC, 135 W. Central Blvd., Ste. 300, Orlando, FL 32801, and any other appropriate person.

If you file and serve an objection within the time permitted, the Court shall schedule a hearing and notify you of the scheduled hearing.

If you do not file an objection within the time permitted, the assignee and the Court will presume that you do not oppose the granting of the relief requested in the paper.

COMES NOW, Mark C. Healy, Assignee in the above-captioned Assignment proceeding (the “Assignee”), pursuant to Section 727.113 and 727.109(4), files this Objection to PricewaterhouseCoopers LLP (“PwC” or “Claimant”), and asserts as follows:

BACKGROUND

1. On February 10, 2022, the Crystal Cruises, LLC (the “Assignor”) executed and delivered, and the Assignee accepted, an irrevocable Assignment for the benefit of creditors to the Assignee (the “Assignment”). On February 11, 2022, a *Petition Commencing Assignment for the Benefit of Creditors* was filed by the Assignee for the Assignor, thereby commencing the following assignment for the benefit of creditors case pursuant to Chapter 727 of the Florida Statutes, in this Court: *In re Crystal Cruises LLC*, Case No. 2022-002742-CA-01 (the “Assignment Case”).

2. Prior to the Assignment, Assignor engaged in the business of travel and entertainment business, including operating ocean, river, and expedition cruises and conducting related activities around the world (the “Business”).

3. The Assignee's address and telephone number are c/o Paul N. Mascia, Esq., Nardella & Nardella, PLLC, 135 W. Central Boulevard, Orlando, Florida 32801 and (407) 966-2680.

4. Pursuant to § 727.112(2), *Florida Statutes*, all proofs of claims shall be filed by delivering the claims to the Assignee within 120 days from the filing of the Assignment.

5. In this case, all claims were required to be filed by June 11, 2022 (the “Bar Date”).

6. This Honorable Court has the power to allow or disallow claims against the estate and determine their priority. *See* § 727.109(4), *Florida Statutes*.

OBJECTION TO CLAIM

7. PwC delivered Claim No. 1577 in the amount of U.S. Dollars \$265,000.00 (the “Claim”) via U.S. Mail to the Assignee on May 26, 2022, a true and correct copy of which Claim is attached hereto as **Exhibit “A”**.

8. Assignee reviewed the Claim and the documentation provided to support said Claim. The documentation shows that PwC had an agreement with Crystal Luxury Corporation Limited and not Crystal Cruises, LLC. Crystal Luxury Corporation Limited is separate and distinct from Crystal Cruises, LLC, the Assignee. As such, this claim is improper as to Assignee, and Assignor must object thereto.

WHEREFORE, the Assignee respectfully requests the Court enter an order sustaining his Objection to PwC’s Claim, DENYING the Claim in its entirety and granting any such further relief that this Court may deem just and proper.

DATED this 13th day of December 2023.

NARDELLA & NARDELLA, PLLC
Co-General Counsel for Assignee
135 W. Central Blvd., Ste. 300
Orlando, FL 32801
(407) 966-2680

By: /s/ Paul N. Mascia
Michael A. Nardella, Esq.
Florida Bar No. 051265
Paul N. Mascia, Esq.
Florida Bar No. 0489670
mnardella@nardellalaw.com
pmascia@nardellalaw.com
kcooper@nardellalaw.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via the Florida Court's e-Filing Portal on December 13, 2023, which will serve upon all parties and interested persons of record in this action; on claimant PricewaterhouseCoopers LLP via U.S. mail to 300 Madison Avenue, New York, NY 10017; and via email to jill@bienstock@pwc.com, thalia.cody@pwc.com, stephanie.s.morrissey@pwc.com and cbl44@jud11.flcourts.org pursuant to CBL Rule 2.2.

By: /s/ Paul N. Mascia
Paul N. Mascia

EXHIBIT “A”

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT,
IN AND FOR MIAMI-DADE COUNTY, FLORIDA

1577.

In Re:

CRYSTAL CRUISES, LLC
a California Limited Liability company.

Assignor,

Case No.: 2022-002742 CA 01

To:

MARK C. HEALY,

Assignee,

RECEIVED

MAY 26 2022

PROOF OF CLAIM

TO RECEIVE ANY DIVIDEND IN THIS PROCEEDING, YOU MUST COMPLETE THIS PROOF OF CLAIM AND DELIVER IT TO THE ASSIGNEE NO LATER THAN:

JUNE 11, 2022

THE ASSIGNEE'S NAME AND ADDRESS ARE AS FOLLOWS:

Mark C. Healy, Assignee
MICHAEL MOECKER & ASSOCIATES, INC.
1885 Marina Mile Blvd., Suite 106
Fort Lauderdale, FL 33315
(954) 252-1560 • (954) 252-2791 Fax No.
Info@Moecker.com

1. CREDITOR NAME (Your name): PricewaterhouseCoopers LLP
ADDRESS: 300 Madison Avenue
New York, New York 10017
TELEPHONE NUMBER: +1 (201) 803-0420
E-MAIL ADDRESS: jff.blenstock@pwc.com; thalia.cody@pwc.com; stephanie.s.morrissey@pwc.com

Please be sure to notify us if you have a change of address.

2. BASIS FOR CLAIM:
 Goods Sold Wages, Salaries and Compensations Secured Creditor
 Services Performed Taxes
 Money Loaned Shareholder Other: _____

3. DATE DEBT WAS INCURRED: Various dates. See attached Rider.

4. AMOUNT OF CLAIM: \$285,000.00

5. SUPPORTING DOCUMENTS: **Attach copies of supporting documents**, such as promissory notes, purchase order, invoices, itemized statement of running accounts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

6. SIGNATURE: Sign and print name and title, if any, of the creditor or other person authorized to file this claim:

DATED: 5/23/2022

BY: [Signature]
Signature of Claimant or Representative

Stephanie Smirlock Morrissey, Partner, PricewaterhouseCoopers LLP
Print Name and Title Here

Assignors: CRYSTAL CRUISES, LLC
CRYSTAL HOLDINGS U.S., LLC
CRYSTAL AIRCRUISES, LLC

RIDER TO PRICEWATERHOUSECOOPERS LLP CLAIM

Background

Prior to the Assignment Date, PricewaterhouseCoopers LLP (“PwC”) was engaged to and provided certain services to Crystal Luxury Corporation Limited and its subsidiaries, including Assignors Crystal Cruises, LLC, Crystal Holdings U.S., LLC, and Crystal Aircruises, LLC. The following is the schedule of the invoices for the professional services that PwC rendered prior to the Assignment Date which remain unpaid.

A summary of professional services underlying the Claim are as follows:¹

| Invoice Date | Invoice Number | Invoice Amount | Total Remaining Unpaid |
|---------------------|-----------------------|-----------------------|-------------------------------|
| March 7, 2022 | 1035089808-5 | \$45,000.00 | \$45,000.00 |
| February 7, 2022 | 1035068231-5 | \$50,000.00 | \$50,000.00 |
| January 11, 2022 | 1035047824-3 | \$50,000.00 | \$50,000.00 |
| December 7, 2021 | 1035022451-4 | \$50,000.00 | \$50,000.00 |
| November 5, 2021 | 1034995740-6 | \$50,000.00 | \$50,000.00 |
| October 7, 2021 | 1034969721-8 | \$50,000.00 | \$20,000.00 |
| Total Due: | | | \$265,000.00 |

Reservations

All of PwC’s rights and causes of action are preserved. PwC reserves the right to amend, modify and/or supplement this Claim or assert additional claims to the extent it determines as appropriate.

Notice

PwC requests that any future notices to be provided relating to the Assignment for the Benefit of Creditors be provided to PwC at the following addresses:

Jill Bienstock, Managing Director
PricewaterhouseCoopers LLP
300 Madison Avenue
New York, New York 10017
jill.bienstock@pwc.com
+1 (201) 803-0420

Thalia Cody, Director
PricewaterhouseCoopers LLP
300 Madison Avenue
New York, New York 10017
thalia.cody@pwc.com
+1 (646) 352-1697

Stephanie Smirlock Morrissey,
Partner
PricewaterhouseCoopers LLP
600 Silks Run, Suite 2210
Hallandale Beach, Florida 33009
stephanie.s.morrissey@pwc.com
+1 (617) 849-2014

¹ Copies of the following invoices are available upon request.



May 25, 2022

Via Overnight Courier and Email

Mark C. Healy, Assignee
MICHAEL MOECKER & ASSOCIATES, INC.
1885 Marina Mile Blvd., Suite 106
Fort Lauderdale, Florida 33315
Email: Info@Moecker.com

**Re: *In re CRYSTAL CRUISES, LLC, et al.* (Case No.: 2022-002742 CA 01)
Proof of Claim of PricewaterhouseCoopers LLP**

Dear Mr. Healy,

Enclosed please find two (2) copies of a proof of claim (the "POC") of PricewaterhouseCoopers LLP for filing in the Assignment for the Benefit of Creditors cases (the "Cases") of assignors Crystal Cruises, LLC, Crystal Holdings U.S., LLC and Crystal Aircruises, LLC.

Kindly (i) file one copy of the POC on the claim register of the Cases, and (ii) return a date-stamped copy of the POC to my attention using the enclosed self-addressed, pre-paid envelope.

Please do not hesitate to reach out to me with any questions. Thank you for your attention to this matter.

Sincerely,

/s/ Jill Bienstock

Jill Bienstock, Managing Director
PricewaterhouseCoopers LLP
jill.bienstock@pwc.com
Tel: + 1 (201) 803 0420

Enclosures

cc: Stephanie Morrissey (via email)
Thalia Cody (via email)

Norma Castellon

From: info @Moecker.com
Sent: Thursday, May 26, 2022 11:05 AM
To: Norma Castellon
Subject: FW: In re CRYSTAL CRUISES, LLC, et al. (Case No.: 2022-002742 CA 01) // Proof of Claim of PricewaterhouseCoopers LLP
Attachments: Crystal Cruises - Proof of Claim (EXECUTED).pdf; Crystal Cruises - 5.25.2022 PwC Cover Letter to Assignee re Proof of Claim.pdf

From: Chris Lewis (US)
Sent: Wednesday, May 25, 2022 5:06 PM
To: info @Moecker.com <info@moecker.com>
Cc: Jill Bienstock (US) <jill.bienstock@pwc.com>; Stephanie Morrissey (US) <stephanie.s.morrissey@pwc.com>; Thalia Cody (US) <thalia.cody@pwc.com>
Subject: In re CRYSTAL CRUISES, LLC, et al. (Case No.: 2022-002742 CA 01) // Proof of Claim of PricewaterhouseCoopers LLP

Dear Mr. Healy,

Attached are electronic copies of (i) the proof of claim of PricewaterhouseCoopers LLP (PwC) for filing in connection with the above-referenced case, and (ii) related correspondence from Jill Bienstock of PwC. Hard copies of these documents will follow via overnight mail. Thank you.

Regards,

Christopher A. Lewis

PwC | Senior Associate
One Firm Risk Organization
PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
Direct: + 1 267.397.7752
Cell: + 1 484.798.4288
chris.a.lewis@pwc.com | pwc.com

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