

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.

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**ASSIGNEE'S REPLY IN SUPPORT OF THE ASSIGNEE'S  
OBJECTION TO CLAIM OF PURCHASE ORDER OF MIAMI'S CLAIM**

Mark C. Healy (the "Assignee"), solely in his capacity as the Assignee for the benefit of creditors of Crystal Cruises LLC, Crystal Holdings U.S. LLC, and Crystal AirCruises LLC (collectively, the "Assignors"), files this reply in support of his objection to the proof of claim submitted by Purchase Order of Miami, Inc. (the "Claimant"), and in support thereof, states as follows:

**BACKGROUND**

1. On February 10, 2022, the Assignors executed and delivered, and the Assignee accepted, irrevocable assignments for the benefit of creditors to the Assignee (collectively, the "Assignments"). On February 11, 2022 (the "Petition Date"), a *Petition Commencing Assignment*

*for the Benefit of Creditors* was filed by the Assignee for each of the Assignors, thereby commencing the following assignment for the benefit of creditors cases pursuant to Chapter 727 of the Florida Statutes, in this Court: *In re Crystal Cruises LLC*, Case No. 2022-002742-CA-01, *In re Crystal Holdings U.S. LLC*, Case No. 2022-002757-CA-01, and *In re Crystal Aircruises LLC*, Case No. 2022-002758-CA-01 (collectively, the “Assignment Cases”). On March 3, 2022, the Court entered orders in each of the Assignment Cases consolidating and jointly administering the Assignment Cases for procedural purposes.

2. The deadline to submit proofs of claim to the Assignee was June 11, 2022. *See Fla. Stat. § 727.112(1)-(3):*

(1) All claims other than claims of creditors with liens on assets of the estate, whether contingent, liquidated, unliquidated, or disputed, which arose prior to the filing date, must be filed in accordance with the provisions of this chapter, and any such claim not so filed is barred from any further recovery against the estate.

(2) Claims shall be filed by delivering the claim to the assignee within 120 days from the filing date unless for cause shown.

(3) Claims shall be in written form entitled “proof of claim,” setting forth the name and address of the creditor and the nature and amount of the claim, and executed by the creditor or the creditor’s authorized agent.

3. Section 727.108(10) of the Florida Statutes provides that the Assignee shall “[e]xamine the validity and priority of all claims against the estate.” Furthermore, section 727.113(1) of the Florida Statutes provides that the Assignee “may file with the court an objection to a claim...”

4. Section 727.109(4) of the Florida Statutes provides that the Court shall have the power to “allow or disallow claims against the estate and determine their priority ...”

5. In its January 31, 2023, Motion for Entry of an Order Approving Procedures for Objections to Consumer and Employee Claims, which led to this Court entering its Claims

Procedure Order [ECF 257], Assignee noted to this Court that filing thousands of individual objections to claims which are nearly identical in their nature and kind, would prove to be an unnecessary tax on this Court's time and resources.

6. To avoid the unnecessary expenditure of judicial time and resources – as well as to preserve the estate's assets – this Court permitted the Assignee to file omnibus objections to claims which are of similar nature and kind – such as wage and employee claims as well as vendor claims of a similar nature.

7. While the vendor claims were not specifically addressed by the Claims Procedure Order, they are in accord with the type of claim addressed by the Claims Procedure Order.

8. Rather than providing notice of objection to each of the claimants made part of Assignee's omnibus vendor objection via email, as is contemplated in the Claims Procedure Order, the Assignee served notice of its omnibus vendor objection to each of the claimants therein via mail to the address set forth in their respective claim, in conformity with § 727.113(1), *Florida Statutes*.

### **ARGUMENT**

9. The Claimant submitted to the Assignee its Proof of Claim Number 1425 (the "Claim") dated October 21, 2022, in the amount of \$121,074.25<sup>1</sup>.

10. The Assignee examined the Claim and any supporting documentation and on October 6, 2023, the Assignee filed the *Assignee's Amended First Omnibus Objection to Disputed Vendor Claims* [ECF 473] (the "Objection")<sup>2</sup>. The grounds set forth in the Objection to the Claim are as follows:

THE CLAIM WAS FILED WITH THE ASSIGNEE AFTER THE BAR DATE

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<sup>1</sup> A copy of the Claim is attached hereto as Exhibit "A."

<sup>2</sup> A copy of the Objection is attached hereto as Exhibit "B."

11. The proposed treatment of the Claim set forth in the Objection, Exhibit 1, is as follows:

DISALLOW AND EXPUNGE IN ITS ENTIRETY

12. On November 27, 2023 a hearing on the Objection was held before this Court at which Claimant's counsel was in attendance. For the sake of expediency it was agreed by Assignee's undersigned counsel to not include Claimant in this Court's Order Sustaining the Objection entered on December 3, 2023 [ECF 514].

13. On May 6, 2024, in support of the Claim, Claimant's counsel filed unexecuted and unnotarized affidavit of Claimant's President [ECF 727] and an unexecuted and unnotarized affidavit of Claimant's counsel [ECF 728] (collectively "Claimant's Affidavits").

14. In both of Claimant's Affidavits, it is admitted that the Proof of Claim was not provided to Assignee until October 18, 2022. Claimant's counsel purports that he was uncertain of how to file Claimant's claim and that he was not provided a copy of the Proof of Claim form until October 2022.

15. However, the Notice of Assignment and Proof of Claim form, with the claims bar date listed thereon, were served on the Claimant at 3724 N.W. 72nd Street Miami, FL 33147, which is the same address listed by Claimant on its late-filed Claim<sup>3</sup>.

16. Fla. Stat. § 727.112(1)-(2) provide that "All claims ... which arose prior to the filing date, must be filed in accordance with the provisions of this chapter, and any such claim not so filed is barred from any further recovery against the estate" and "Claims shall be filed by delivering the claim to the assignee within 120 days from the filing date unless for cause shown."

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<sup>3</sup> See excerpt of *Notice of Filing Affidavits of Service* [ECF 59], attached hereto as Exhibit C

17. The filing date in the Assignment Cases was February 11, 2022. Accordingly, the deadline to submit the claim to the Assignee was June 11, 2022.

18. Claimants concede that they did not timely file the Claim and have not shown cause as to why a late filed claim should be allowed.

WHEREFORE, the Assignee respectfully requests that the Court enter an order sustaining the Objection and granting any other relief the Court deems just and proper.

Dated: May 8, 2024

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

By: /s/ Matthew R. Silbernagel  
Paul N. Mascia, Esq.  
Florida Bar No. 489670  
Matthew R. Silbernagel, Esq.  
Florida Bar No. 113902  
[mnardella@nardellalaw.com](mailto:mnardella@nardellalaw.com)  
[msilbernagel@nardellalaw.com](mailto:msilbernagel@nardellalaw.com)  
[kcooper@nardellalaw.com](mailto:kcooper@nardellalaw.com)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on May 8, 2024 (1) via the Florida Court's e-Filing Portal, which served the Notice upon all parties and interested persons of record in this action; (2) to Purchase Order of Miami via email, [mayerlawmiami@comcast.net](mailto:mayerlawmiami@comcast.net), (3) via USPS first class mail to Purchases Order of Miami, 3724 NW 72nd St., Miami, FL 33147, and (4) via email to [cbl44@jud11.flcourts.org](mailto:cbl44@jud11.flcourts.org) pursuant to CBL Rule 2.2.

By: /s/ Matthew R. Silbernagel  
Matthew R. Silbernagel

**EXHIBIT A**  
**(Proof of Claim Number 1425)**

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

In Re:

CRYSTAL CRUISES, LLC  
a California Limited Liability company.

1425

Assignor,

Case No.: 2022-002742 CA 01

To:

MARK C. HEALY,

LATE!

RECEIVED  
OCT 24 2022

Assignee,

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):  
ADDRESS:

PURCHASE ORDER OF MIAMI, INC

3724 NW 72 ST

MIAMI, FL 33147

305 (954) 2190

Poco3724chef@gmail.com

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

TELEPHONE NUMBER:  
E-MAIL ADDRESS:

2. BASIS FOR CLAIM:

Goods Sold

Services Performed

Money Loaned

Wages, Salaries and Compensations

Taxes

Shareholder  Other: \_\_\_\_\_

Secured Creditor

3. DATE DEBT WAS INCURRED:

see schedule attached

4. AMOUNT OF CLAIM:

\$121,074.25

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: Oct 21, 2022

BY: Harold C. Tragas

Signature of Claimant or Representative

HAROLD C. TRAGASA PRESIDENT

Print Name and Title Here



**Purchase Order of Miami Inc**  
**Crystal Cruises Statement**  
**Oct. 21, 2022**

ORIGCUST	INV #	INV.DATE	DUE.DATE	PO #	AMOUNT
<b>Crystal Cruises</b>					
Crystal Cruises 2034400	69671	7/14/2021	8/13/2021	CYR09042P21	\$6,241.42
Crystal Cruises 2034400	69661	7/16/2021	8/15/2021	ENCCLR05471P27	\$4,341.21
Crystal Cruises 2034400	69707	7/16/2021	8/15/2021	CYR09042P21	\$239.50
Crystal Cruises 2034400	69816	7/27/2021	8/26/2021	CYRR09105P02	\$1,296.91
Crystal Cruises 2034400	69772	7/28/2021	8/27/2021	CYR09103P04	\$46.34
Crystal Cruises 2034400	69819	7/28/2021	8/27/2021	ENCCLR05471P31	\$1,748.86
Crystal Cruises 2034400	69826	8/4/2021	9/3/2021	CYR09117P08	\$3,827.98
Crystal Cruises 2034400	69911	8/6/2021	9/5/2021	CYR09145P14	\$333.36
Crystal Cruises 2034400	70245	8/24/2021	9/23/2021	CSR09199P01	\$2,559.12
Crystal Cruises 2034400	70034	8/27/2021	9/26/2021	CYR09107P03	\$2,036.00
Crystal Cruises 2034400	70235	8/27/2021	9/26/2021	CYR09209P01	\$511.40
Crystal Cruises 2034400	70283	9/1/2021	10/1/2021	CYR09194P04	\$1,055.97
Crystal Cruises 2034400	70346	9/2/2021	10/2/2021	CYR09194P04	\$83.11
Crystal Cruises 2034400	70368	9/10/2021	10/10/2021	CYR09255P06	\$1,949.65
Crystal Cruises 2034400	70428	9/10/2021	10/10/2021	CSR09276P02	\$938.18
Crystal Cruises 2034400	70519	9/17/2021	10/17/2021	CSR09290P04	\$330.14
Crystal Cruises 2034400	70523	9/17/2021	10/17/2021	CSR09276P14	\$271.34
Crystal Cruises 2034400	70524	9/23/2021	10/23/2021	CYR09296P05	\$7,901.93
Crystal Cruises 2034400	70525	9/23/2021	10/23/2021	CYR09300P03	\$185.36
Crystal Cruises 2034400	70588	9/24/2021	10/24/2021	CSR09299P01	\$505.28
Crystal Cruises 2034400	70589	9/24/2021	10/24/2021	CYR09289P07	\$1,392.87
Crystal Cruises 2034400	70590	9/24/2021	10/24/2021	CYR09324P01	\$509.60
Crystal Cruises 2034400	70641	9/28/2021	10/28/2021	CSR09241P01	\$620.44
Crystal Cruises 2034400	70717	9/29/2021	10/29/2021	CSR09307P01	\$205.59
Crystal Cruises 2034400	70718	10/5/2021	11/4/2021	CSR09328P06	\$144.71
Crystal Cruises 2034400	70719	10/7/2021	11/6/2021	CYR09348P06	\$628.64
Crystal Cruises 2034400	70834	10/7/2021	11/6/2021	CSR09260P01	\$1,593.64
Crystal Cruises 2034400	70642	10/8/2021	11/7/2021	CYR09265P05	\$1,718.31
Crystal Cruises 2034400	70841	10/8/2021	11/7/2021	CYR09361P02	\$1,587.89
Crystal Cruises 2034400	70948	10/19/2021	11/18/2021	CSR09367P01	\$334.00
Crystal Cruises 2034400	70947	10/20/2021	11/19/2021	CSR09379P05	\$2,277.95
Crystal Cruises 2034400	71036	10/20/2021	11/19/2021	CSR09367P15	\$1,003.95
Crystal Cruises 2034400	70950	10/22/2021	11/21/2021	CYR09399P05	\$798.39
Crystal Cruises 2034400	71042	10/22/2021	11/21/2021	CYR09403P02	\$2,028.10
Crystal Cruises 2034400	71045	10/26/2021	11/25/2021	CSR09394P10	\$911.51
Crystal Cruises 2034400	71046	10/26/2021	11/25/2021	CSR09379P11	\$1,024.25
Crystal Cruises 2034400	71047	10/26/2021	11/25/2021	CSR09379P10	\$1,483.00
Crystal Cruises 2034400	71053	10/22/2021	11/21/2021	ENR00135P16	\$1,551.01
Crystal Cruises 2034400	71054	10/25/2021	11/24/2021	CSR09394P04	\$2,126.57
Crystal Cruises 2034400	71097	10/22/2021	11/21/2021	ENR00084P02	\$151.52
Crystal Cruises 2034400	71098	10/25/2021	11/24/2021	CSR09394P13	\$303.04
Crystal Cruises 2034400	71114	10/22/2021	11/21/2021	CYR09403P02	\$90.42

Crystal Cruises 2034400	71180	10/28/2021	11/27/2021	CSR09410P08	\$1,424.69
Crystal Cruises 2034400	71181	10/28/2021	11/27/2021	CSR09394P12	\$3,104.25
Crystal Cruises 2034400	71182	10/28/2021	11/27/2021	CSR09410P01	\$1,016.13
Crystal Cruises 2034400	71185	10/28/2021	11/27/2021	CSR09410P06	\$425.00
Crystal Cruises 2034400	70715	10/1/2021	10/31/2021	CSCCLP7800	\$359.52
Crystal Cruises 2034400	70749	10/1/2021	10/31/2021	CYR09371P04	\$438.30
Crystal Cruises 2034400	70943	10/15/2021	11/14/2021	ENR00135P02	\$2,871.61
Crystal Cruises 2034400	71052	10/22/2021	11/21/2021	ENR00134P13	\$1,474.56
Crystal Cruises 2034400	71085	10/29/2021	11/28/2021	CSR09402P06	\$305.00
Crystal Cruises 2034400	71115	10/22/2021	11/21/2021	ENR00135P16	\$90.42
Crystal Cruises 2034400	70844	11/2/2021	12/2/2021	CYR09253P01	\$1,136.69
Crystal Cruises 2034400	71183	11/1/2021	12/1/2021	CSR0942P02	\$1,276.85
Crystal Cruises 2034400	71184	11/5/2021	12/5/2021	CYR09448P05	\$2,118.02
Crystal Cruises 2034400	71318	11/5/2021	12/5/2021	CYR09453P02	\$791.36
Crystal Cruises 2034400	71319	11/15/2021	12/15/2021	CSR09442P03	\$1,861.99
Crystal Cruises 2034400	71321	11/15/2021	12/15/2021	CSR09443P02	\$3,383.70
Crystal Cruises 2034400	71324	11/15/2021	12/15/2021	CSCCLP7978	\$303.24
Crystal Cruises 2034400	71325	11/5/2021	12/5/2021	CYCCLP8025	\$370.24
Crystal Cruises 2034400	71332	11/5/2021	12/5/2021	CYR09522P01	\$103.00
Crystal Cruises 2034400	71373	11/15/2021	12/15/2021	CSR09443P13	\$1,146.16
Crystal Cruises 2034400	71374	11/15/2021	12/15/2021	CSR09451P07	\$510.00
Crystal Cruises 2034400	71377	11/15/2021	12/15/2021	CSR09457P02	\$491.80
Crystal Cruises 2034400	71601	11/22/2021	12/22/2021	CYR09546P01	\$431.25
Crystal Cruises 2034400	71604	11/22/2021	12/22/2021	CYR09524P03	\$3,206.01
Crystal Cruises 2034400	71605	11/22/2021	12/22/2021	CYR09524P03	\$135.63
Crystal Cruises 2034400	71621	11/17/2021	12/17/2021	CSR09443P02	\$1,172.44
Crystal Cruises 2034400	71624	11/18/2021	12/18/2021	CYR09660P01	\$325.20
Crystal Cruises 2034400	71675	11/22/2021	12/22/2021	ENR00219P02	\$1,201.58
Crystal Cruises 2034400	71676	11/22/2021	12/22/2021	ENR00219P02	\$90.42
Crystal Cruises 2034400	71798	11/26/2021	12/26/2021	CYR09663P04	\$305.00
Crystal Cruises 2034400	72215	12/15/2021	1/14/2022	CYR09849P04	\$5,269.53
Crystal Cruises 2034400	72216	12/15/2021	1/14/2022	CYR09802P03	\$245.90
Crystal Cruises 2034400	71877	12/2/2021	1/1/2022	CSR09504P02	\$8,777.27
Crystal Cruises 2034400	71891	12/2/2021	1/1/2022	CSR09543P03	\$2,076.14
Crystal Cruises 2034400	72054	12/9/2021	1/8/2022	CYR09736P04	\$5,287.45
Crystal Cruises 2034400	72055	12/9/2021	1/8/2022	CRY09736P04	\$126.58
Crystal Cruises 2034400	72056	12/9/2021	1/8/2022	CYR09855P02	\$238.38
Crystal Cruises 2034400	72057	12/9/2021	1/8/2022	CYR09713P01	\$739.26
Crystal Cruises 2034400	71468	11/19/2021	12/19/2021	CSR09476P07	\$166.32
Crystal Cruises 2034400	72359	12/23/2021	1/22/2022	CSR09576P06	\$658.21
Crystal Cruises 2034400	72360	12/23/2021	1/22/2022	CSR09588P05	\$2,009.68
Crystal Cruises 2034400	72553	12/28/2021	1/27/2022	CYR09867P05	\$374.68
Crystal Cruises 2034400	72597	1/6/2022	2/5/2022	CSR09638P03	\$79.14
Crystal Cruises 2034400	72702	1/5/2022	2/4/2022	CYR10010P03	\$654.24
Crystal Cruises 2034400	72708	1/6/2022	2/5/2022	CSR09665P06	\$85.50
Crystal Cruises 2034400	72577	1/3/2022	2/2/2022	CYR09885P02	\$3,328.87

Crystal Cruises 2034400	72358	1/7/2022	2/6/2022	CYR09899P02	\$198.58
				TOTAL DUE	

<b>BALANCE</b>
\$6,241.42
\$4,341.21
\$239.50
\$1,296.91
\$46.34
\$1,748.86
\$3,827.98
\$333.36
\$2,559.12
\$2,036.00
\$511.40
\$1,055.97
\$83.11
\$1,949.65
\$938.18
\$330.14
\$271.34
\$7,901.93
\$185.36
\$505.28
\$1,392.87
\$509.60
\$620.44
\$205.59
\$144.71
\$628.64
\$1,593.64
\$1,718.31
\$1,587.89
\$334.00
\$2,277.95
\$1,003.95
\$798.39
\$2,028.10
\$911.51
\$1,024.25
\$1,483.00
\$1,551.01
\$2,126.57
\$151.52
\$303.04
\$90.42

\$1,424.69
\$3,104.25
\$1,016.13
\$425.00
\$359.52
\$438.30
\$2,871.61
\$1,474.56
\$305.00
\$90.42
\$1,136.69
\$1,276.85
\$2,118.02
\$791.36
\$1,861.99
\$3,383.70
\$303.24
\$370.24
\$103.00
\$1,146.16
\$510.00
\$491.80
\$431.25
\$3,206.01
\$135.63
\$1,172.44
\$325.20
\$1,201.58
\$90.42
\$305.00
\$5,269.53
\$245.90
\$8,777.27
\$2,076.14
\$5,287.45
\$126.58
\$238.38
\$739.26
\$166.32
\$658.21
\$2,009.68
\$374.68
\$79.14
\$654.24
\$85.50
\$3,328.87

\$198.58
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<b>\$121,074.25</b>
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## Norma Castellon

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**From:** info @Moecker.com  
**Sent:** Monday, October 24, 2022 2:39 PM  
**To:** Norma Castellon  
**Subject:** FW: Crystal Cruise Lines Claim  
**Attachments:** CRYSTAL CLAIM\_10.21.22.zip

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**From:** Purchase Order of Miami  
**Sent:** Monday, October 24, 2022 2:35 PM  
**To:** info @Moecker.com <info@moecker.com>  
**Cc:** Hank Tragash <poco3724chef@gmail.com>  
**Subject:** Re: Crystal Cruise Lines Claim

Dear Moecker & Associates,

Please find attached all of the invoices that we are presenting as past due as our claim against Crystal Cruises.

If there's an issue opening the zip file, please advise and I'll send them in another format.

Kindly confirm receipt.

Sincerely,  
Hank Tragash

On Tue, Oct 18, 2022 at 10:54 AM info @Moecker.com <[info@moecker.com](mailto:info@moecker.com)> wrote:

Please scan and email to this email address.

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**From:** Hank Tragash  
**Sent:** Tuesday, October 18, 2022 10:54 AM  
**To:** info @Moecker.com <[info@moecker.com](mailto:info@moecker.com)>  
**Subject:** Re: Crystal Cruise Lines Claim

Thank you for the prompt reply. We will gather the supporting documents and submit them to your office.

Can they be scanned or should they be mailed?

Regards

Hank Tragash

Sent from my phone

Get [Outlook for iOS](#)

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**From:** info @Moecker.com <[info@moecker.com](mailto:info@moecker.com)>  
**Sent:** Tuesday, October 18, 2022 10:41:00 AM  
**To:** Purchase Order of Miami <[poco3724chef@gmail.com](mailto:poco3724chef@gmail.com)>  
**Subject:** RE: Crystal Cruise Lines Claim

Please fill out the claim form and submit with your supporting documents to this email address.

Thank you

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**From:** Purchase Order of Miami  
**Sent:** Tuesday, October 18, 2022 10:33 AM  
**To:** info @Moecker.com <[info@moecker.com](mailto:info@moecker.com)>  
**Cc:** Hank Tragash <[poco3724chef@gmail.com](mailto:poco3724chef@gmail.com)>  
**Subject:** Crystal Cruise Lines Claim

Dear Moecker & Associates,

I've just been made aware by way of a third party of the website, <https://crystalcruiseclaims.com>, and that filing a claim was time sensitive, due in June.

Kindly be advised, that my company has never received notification of this site, nor any instructions to file a claim. I'm therefore requesting permission to file promptly. Please understand, that I'm a small business and the amount owed, (the published amount is incorrect) by Crystal Cruise Lines will have a severe impact on all concerned.

Looking forward to your favorable reply.

Sincerely

Hank Tragash



President/Owner

**PURCHASE ORDER of MIAMI, INC.**  
**"The Aspirin of the Food Service Industry"**  
**3724 NW 72nd STREET**  
**MIAMI, FL 33147**  
**PH: (305) 696-2190**  
**FAX: (305) 696-2192**

**CELL:**

**HANK (786) 395-2337**

**ALAN: (954) 850-6611**

**PROFESSIONAL MEMBER:**  
**AMERICAN CULINARY FEDERATION**  
**INSTITUTE of FOOD TECHNOLOGISTS**  
**RESEARCH CHEFS ASSOCIATION**  
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**PURCHASE ORDER of MIAMI, INC.**  
**"The Aspirin of the Food Service Industry"**  
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**MIAMI, FL 33147**  
**PH: (305) 696-2190**  
**FAX: (305) 696-2192**  
**CELL:**  
**HANK (786) 395-2337**  
**ALAN: (954) 850-6611**

**PROFESSIONAL MEMBER:**  
**AMERICAN CULINARY FEDERATION**  
**INSTITUTE of FOOD TECHNOLOGISTS**  
**RESEARCH CHEFS ASSOCIATION**  
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**EXHIBIT B**

**(Assignee's Amended First Omnibus Objection to Disputed Vendor Claims)**

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 AMENDED FIRST OMNIBUS  
OBJECTION TO DISPUTED VENDOR CLAIMS**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE ASSIGNEE IS ASKING THE COURT TO MODIFY OR DISALLOW THE CLAIM THAT YOU FILED IN THIS ASSIGNMENT FOR THE BENEFIT OF CREDITORS CASE. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIM LISTED IN EXHIBIT "A" TO THIS OBJECTION.**

**YOU SHOULD IMMEDIATELY CONTACT THE ASSIGNEE'S OFFICE AT CRYSTALCLAIMSOBJ@MOECKER-CRYSTAL.COM TO RESOLVE THE DISPUTE. IF YOU DO NOT CONTACT THE ASSIGNEE'S OFFICE WITHIN 21 DAYS OF SERVICE OF THIS OBJECTION, THE ASSIGNEE AND THE COURT WILL PRESUME THAT YOU DO NOT OPPOSE THE OBJECTION TO YOUR CLAIM, AND YOUR CLAIM MAY BE DISALLOWED OR MODIFIED WITHOUT FURTHER NOTICE OR A HEARING.**

Mark C. Healy, of Michael Moecker & Associates, Inc. (the "Assignee"), as Assignee for the Benefit of Creditors of Crystal Cruises, LLC (the "Assignor"), by and through his undersigned

counsel, files this Amended Omnibus Objection to Disputed Vendor Claims (the “Objection”)<sup>1</sup> pursuant to §§ 727.109, 727.111, and 727.113, *Florida Statutes*, as to the claims listed in the Objection below, and in support thereof states as follows:

### **BACKGROUND**

1. On February 10, 2022, the Assignor executed an assignment of its assets in favor of the Assignee pursuant to Chapter 727, *Florida Statutes*.

2. On February 11, 2022 (the “Petition Date”), the Assignee filed a Petition for Assignment for the Benefit of Creditors on behalf of the Assignor pursuant to Chapter 727, *Florida Statutes*, thereby commencing the following assignment for the benefit of creditors cases in this Court: *In re Crystal Cruises LLC*, Case No. 2022-002742-CA-01, *In re Crystal Holdings U.S. LLC*, Case No. 2022-002757-CA-01, and *In re Crystal Aircruises LLC*, Case No. 2022-002758-CA-01 (collectively, the “Assignment Cases”).

3. On March 3, 2022, the Court entered orders in each of the Assignment Cases consolidating and jointly administering the Assignment Cases for procedural purposes.

### **RELIEF REQUESTED**

4. Pursuant to § 727.113(3), *Florida Statutes*, “[t]he assignee, as well as any creditor or any party in interest, has standing to challenge the validity, extent, or priority of any claim filed by a creditor.”

5. Section 727.113(1), *Florida Statutes*, further provides “[a]t any time before the entry of an order approving the assignee’s final report, the assignee or any party in interest may file with the court an objection to a claim.”

---

<sup>1</sup> Amended only as to remove objection to claim 2933. An objection to Mohammed Shafi Mulgund’s Claim 2933 was already made by Assignee in its Fourth Omnibus Objection to Disputed Wage Claims [ECF 354] filed on June 30, 2023. This Court sustained Assignee’s objection to Claim 2933 in its July 26, 2023 Order. Claimant Mulgund has been provided notice of this Amended Objection per the below Certificate of Service.

6. Pursuant to § 727.112, *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.

7. In this case, all claims were due by June 11, 2022 (the “Bar Date”).

8. The Assignee has received and is reviewing hundreds of claims from various third-party vendors for the payment of amounts alleged as owed by the Assignor.

9. The Assignee hereby objects to the claims listed in **Exhibit “A”** to this Objection (the “Objectionable Vendor Claims”) in their entirety on the grounds that the respective claim has either been filed with the Assignee after the Bar Date or is duplicative of another claim filed in this proceeding.

### **PROCEDURES FOR OMNIBUS OBJECTIONS**

10. On February 28, 2023, the Court entered an order approving procedures for filing and resolving objections to consumer and employee claims in the Assignment Cases (the “Claims Procedure Order”).

11. In its January 31, 2023, Motion for Entry of an Order Approving Procedures for Objections to Consumer and Employee Claims, which led to this Court entering its Claims Procedure Order, Assignee noted to this Court that filing thousands of individual objections to claims which are nearly identical in their nature and kind, would prove to be an unnecessary tax on this Court’s time and resources.

12. To avoid the unnecessary expenditure of judicial time and resources – as well as to preserve the estate’s assets – this Court permitted the Assignee to file omnibus objections to claims which are of similar nature and kind – such as wage and employee claims.

13. Here, the basis for Assignee’s objections to the Objectionable Vendor Claims are of a similar nature. All of the Objectionable Vendor Claims have either been filed after the Bar

Date or are duplicative of other claims. As such, it would be an uneconomical use of both judicial resources and the estate's resources for Assignee to file individual – and virtually identical - objections to each of the Objectionable Vendor Claims.

14. While the Objectionable Vendor Claims were not specifically addressed by the Claims Procedure Order, they are in accord with the type of claim addressed by the Claims Procedure Order.

15. Rather than providing notice of objection to each of the claimants listed on **Exhibit A** via email, as is contemplated in the Claims Procedure Order, the Assignee shall serve notice of this Objection to each of the claimants listed on **Exhibit A** via mail to the address set forth in their respective claim, in conformity with § 727.113(1), *Florida Statutes*.

16. This Objection is being served upon twenty-one days negative notice as permitted by §§ 727.113(1) and 727.111(4), *Florida Statutes*.

17. Consistent with the procedure set forth in the Claims Procedure Order, if a claimant disputes this Objection to their claim, then within 21 days of service of this Objection, such claimant must notify either the undersigned the Assignee via email at [crystalclaimsobj@moecker-crystal.com](mailto:crystalclaimsobj@moecker-crystal.com) to attempt to resolve the dispute. If a claimant fails to contact the Assignee within the required time period, the Assignee and the Court will presume that such claimant does not oppose the relief requested in this Objection, and the Assignee may submit an order to the Court sustaining this Objection as it relates to such claimant without any further notice or hearing. Upon entry, the Assignee will serve such order upon the subject claimant via email or, if the Assignee does not have an email address for the subject claimant, via U.S. Mail.

18. Consistent with the procedure set forth in the Claims Procedure Order, if a claimant contacts the Assignee within the required time period, and thereafter, the Assignee determines that

the Assignee and the claimant are unable to resolve the dispute, the Assignee may file a Notice of Impasse with the Court identifying the unresolved claim. The Notice of Impasse will be served by the Assignee on the subject claimant via email or, if the Assignee does not have an email address for the subject via U.S. Mail.

19. Consistent with the procedure set forth in the Claims Procedure Order, following the filing of a Notice of Impasse by the Assignee, the claimant must file with the Court a written response to this Objection within 21 days (a “Response”). If the claimant fails to file the Response with the Court within the required 21-day period, the Assignee and the Court will presume that such claimant does not oppose the relief requested in this Objection, and the Assignee may submit an order to the Court sustaining this Objection as it relates to such claimant without any further notice or hearing. Upon entry, the Assignee will serve such order upon the subject t claimant via email or, if the Assignee does not have an email address for the subject claimant, via U.S. Mail.

20. Consistent with the procedure set forth in the Claims Procedure Order, a Response must be timely filed with the Court and include:

- a. A statement setting forth the particular Objection and the particular claim(s) to which the Response is directed, including the claim number;
- b. A concise statement setting forth the reasons why the Court should not grant the Objection with respect to such claim, including the factual and legal bases upon which the claimant relies in opposing the Objection;
- c. A copy of any other documentation or other evidence of the claim, to the extent not already included with the claim, upon which the claimant will rely in opposing the Objection, provided that confidential, proprietary, or otherwise, protected information should not be publicly filed with the Court, but the existence of such information should be disclosed to counsel for the Assignee; and
- d. The name address, telephone number, and email address of the responding claimant and/or the name, address, telephone number, and email address of the claimant’s attorney or designed representative.

21. If a claimant files a Response within the required time period, the Assignee, in the Assignee's sole discretion, may set the matter for a preliminary non-evidentiary hearing. The Assignee may set multiple claims objections to be heard in a single preliminary non-evidentiary hearing.

22. The Assignee shall be permitted to file a reply to any Response no later than 2 calendar days before the preliminary non-evidentiary hearing with respect to the relevant Objection. No sur-reply shall be permitted absent prior Court approval.

23. If the matter is not resolved at the preliminary non-evidentiary hearing, the Assignee and the claimant shall make a further attempt to resolve the matter. Thereafter, if the matter remains unresolved, the Assignee, in the Assignee's sole discretion, may set the matter for evidentiary hearing.

24. The Assignee may, in his discretion and in accordance with other orders of the Court, settle the validity, priority amount, nature, or extent of contested claims without any further notice, order, or approval of the Court.

25. The Assignee reserves the right to object to other claims or raise additional objections with respect to the Objectionable Vendor Claims.

WHEREFORE, the Assignee respectfully requests this Court enter an Order in substantially the form attached hereto as **Exhibit "B"**: (i) sustaining the Assignee's Objections to the Objectionable Vendor Claims; (ii) approving the Assignee's proposed disposition of the Objectionable Vendor Claims; and (iii) granting such other and further relief as this Court deems appropriate under the circumstances.



DATED this 6<sup>th</sup> day of October 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](mailto:mnardella@nardellalaw.com)  
[pmascia@nardellalaw.com](mailto:pmascia@nardellalaw.com)  
[kcooper@nardellalaw.com](mailto:kcooper@nardellalaw.com)

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of the *Assignee's First Omnibus Objection to Disputed Vendor Claims* was served on October 6, 2023 (1) via the Florida Court's e-Filing Portal, which served the Objection upon all parties and interested persons of record in this action; and (2) via USPS first class mail to the claimants listed on the attached **Exhibit "A"** as follows:

<b><u>Creditor Name</u></b>	<b><u>Address</u></b>
Denholm Port Services Ltd.	Building 13, Thames Industrial Park, Princess Margaret Rd, East Tilbury, Tilbury RM18 8RH, United Kingdom
Purchase Order of Miami	3724 NW 72nd St Miami, FL 33147
Apex Shipping Agency Limited	Unit B, 2.5 Miles Philip Goldson Hwy. Belize City, Belize
Smart Security Group LLC	791 Crandon Blvd APT 304 Key Biscayne, FL 33149
Sembcorp Marine Repairs & Upgrades	Dania Slim 324 Royal Palm Way, Suite 220 Palm Beach, FL 33480
CAV OY	Yliopistonkatu 37 A 65 20100 Turku

C & H International A/S	P.O. Box 15 N-2076 Dal, Norway
JFC International	7101 E. Slauson Ave. Commerce, CA 90040
Claudia Martins Ramalho	SHIS OI 17 Conjunto 07 Casa 07 Brasillia, DFP CEP: 71.645-070, Brazil
Mohammed Shafi Mulgund	Lipcon, Marguiles & Windleman P.A. 2 S Biscayne Blvd Miami, FL 33131

*/s/ Paul N. Mascia* \_\_\_\_\_  
Paul N. Mascia, Esq.

**Exhibit A**

Objectionable Vendor Claims

Reference	Claimant Name(s)	Claim No	Submitted Claim Amount	Grounds for Objection	Proposed Treatment of Claim	Proposed Allowed Amount
OBJ23.10-01V	Denholm Port Services Ltd.	1738	\$152,392.82	The Claim was filed with the Assignee after the Bar Date	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Purchase Order of Miami	1425	\$121,074.25	The Claim was filed with the Assignee after the Bar Date	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Apex Shipping Agency Limited	2190	\$19,012.80	The Claim was filed with the Assignee after the Bar Date	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Smart Security Group LLC	0311	\$17,500.00	The Claim was filed with the Assignee after the Bar Date and is additionally duplicative of Claim 0331	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Smart Security Group LLC	0331	\$17,500.00	The Claim was filed with the Assignee after the Bar Date and is duplicative of Claim 0311	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Sembcorp Marine Repairs & Upgrades	2844	\$365,534.93	The Claim is duplicative of Claim 2019	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	CAV OY	2984	\$61,820.70	The Claim is duplicative of Claim 2707	Disallow and expunge in its entirety	\$0

OBJ23.10-01V	C & H International A/S	2983	\$55,000.00	The Claim is duplicative of Claim 2966	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	JFC International	1436	\$5,211.88	The Claim is duplicative of a portion of Claim 2574	Disallow and expunge in its entirety	\$0
OBJ23.10-01V	Claudia Martins Ramalho	2909	\$5,928.00	The Claim is duplicative of a portion of Claim C10383	Disallow and expunge in its entirety	\$0

**Exhibit B**

Proposed Order

IN THE CIRCUIT COURT IN AND FOR  
THE FIFTEENTH JUDICIAL CIRCUIT IN  
AND FOR  
PALM BEACH COUNTY, FLORIDA

Assignment for the Benefit of Creditors                      2018-CA-10254  
PSM HOLDINGS, INC.

Assignment for the Benefit of Creditors                      2018-CA-10256  
PRIME SOURCE MORTGAGE, INC.

Assignment for the Benefit of Creditors                      2018-CA-10266  
WWYH, INC.

Assignors,

Jointly Administered Under  
Case No. 2018-CA-10254

vs.

MARK C. HEALY,

Assignee.

\_\_\_\_\_ /

**ORDER GRANTING ASSIGNEE'S THIRD OMNIBUS OBJECTION TO CLAIMS**

THIS CAUSE came before the Court upon the *Assignee's First Omnibus Objection to Vendor Claims* filing on \_\_\_\_\_, 2023 (the "Objection") by Mark C. Healy (the "Assignee"), solely in his capacity as the Assignee for the benefit of creditors of Crystal Cruises LLC (the "Assignor"), as an Objection to the Proofs of Vendor Claims (the "Claims") submitted to the Assignee by Denholm Port Services Ltd.; Purchase Order of Miami; Apex Shipping Agency Limited; Smart Security Group LLC; Sembcorp Marine Repairs & Upgrades; CAV OY; C & H International A/S; JFC International; Claudia Martins Ramalho; Mohammed Shafi Mulgund (the "Claimants"). The Court, having reviewed the Objection and record in this case, finding that

notice of the Objection was sufficient and properly served on the Claimants and to interested parties pursuant to §§ 727.103, 727.111(4) and 727.113, Fla. Stat. (2022), noting that no response to the Objection from the Claimants was received by the Assignee or filed within the 21-day negative notice period set forth in the Objection, finding that the relief requested in the Objection is in the best interest of the Assignor’s estate, and otherwise finding that good and sufficient cause exists for granting the relief set forth herein, does hereby

**ORDER AND ADJUDGE** that:

1. The assignee’s Objection is SUSTAINED as to the Claims of the Claimants whose claims are attached as Exhibit “A” to the Objection and otherwise set forth in the Objection.
2. Each of the Claimant’s Claims attached as Exhibit “A” to the Objection and otherwise set forth in the Objection shall be allowed in the amount, if any, set forth below next to the Claimant’s name, with the statutory priority as to payment pursuant to Chapter 727, Fla. Stat. (2022), indicated for the same:

<b><u>Claim No.</u></b>	<b><u>Claimant</u></b>	<b><u>Treatment of Claim</u></b>
1738	Denholm Port Services Ltd.	This claim is denied in its entirety
1425	Purchase Order of Miami	This claim is denied in its entirety
2190	Apex Shipping Agency Limited	This claim is denied in its entirety
0311	Smart Security Group LLC	This claim is denied in its entirety
0331	Smart Security Group LLC	This claim is denied in its entirety
2844	Sembcorp Marine Repairs & Upgrades	This claim is denied in its entirety
2984	CAV OY	This claim is denied in its entirety
2983	C & H International A/S	This claim is denied in its entirety
1436	JFC International	This claim is denied in its entirety
2909	Claudia Martins Ramalho	This claim is denied in its entirety

3. The Assignee is authorized to take all actions necessary or appropriate to give effect to this Order.
4. The Terms, conditions, and provisions of this Order shall be immediately effective and enforceable upon entry hereof.
5. The Court shall retain jurisdiction to resolve any dispute arising from or relating to this Order.

**DONE and ORDERED** in Chambers at Miami-Dade County, Florida on this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Hon. Lisa Walsh

**CIRCUIT COURT JUDGE**

**Electronically Served:**

**Physically Served:**

**EXHIBIT C**  
**(excerpt of Notice of Filing Affidavits of Service)**



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

COMPLEX BUSINESS LITIGATION  
DIVISION

In re:

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,

(Jointly Administered Cases)

To:

MARK C. HEALY,

Assignee.

**NOTICE OF FILING AFFIDAVITS OF SERVICE**

Mark C. Healy (the “Assignee”), solely as the Assignee for the benefit of creditors of Crystal Cruises LLC, Crystal Holdings U.S. LLC, and Crystal Aircruises LLC, by and through undersigned counsel, hereby files the attached *Affidavits of Service* of the Notice of Assignment and Proof of Claim form dated March 8, March 10, and March 11, 2022.

Dated: March 16, 2022

BERGER SINGERMAN LLP  
*Co-Counsel for Assignee*  
1450 Brickell Avenue, Suite 1900  
Miami, FL 33131  
Telephone: (305) 755-9500  
Facsimile: (305) 714-4340

By: /s/ Samuel J. Capuano

Paul Steven Singerman  
Florida Bar No. 378860  
[singerman@bergersingerman.com](mailto:singerman@bergersingerman.com)  
Samuel J. Capuano  
Florida Bar No. 90946  
[scapuano@bergersingerman.com](mailto:scapuano@bergersingerman.com)

-and-

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

By: /s/ Michael A. Nardella

---

Michael A. Nardella, Esq.  
Florida Bar No. 051265  
[mnardella@nardellalaw.com](mailto:mnardella@nardellalaw.com)  
Paul N. Mascia, Esq.  
Florida Bar No. 0489670  
[pmascia@nardellalaw.com](mailto:pmascia@nardellalaw.com)  
[kcooper@nardellalaw.com](mailto:kcooper@nardellalaw.com)

**AFFIDAVIT**

STATE OF FLORIDA       )  
COUNTY OF BROWARD    )

NOWCOMES, Nadira Joseph, who being duly sworn, deposes and says:

On March 11, 2022, in the normal course of my duties as an employee of Michael Moecker & Associates, I served the following documents: **NOTICE OF ASSIGNMENT FOR THE BENEFIT OF CREDITORS; PROOF OF CLAIM**, with respect to the Assignment Proceeding Entitled Crystal Cruises, LLC, Crystal Holdings U.S., LLC and Crystal AirCruises, LLC, to Mark C. Healy, Assignee by Electronic mail or depositing same in a U.S. depository, enclosed in a postpaid, envelope addressed to the parties listed on the annexed Schedule.

FURTHER AFFIANT SAYETH NAUGHT

*Nadira Joseph*  
Nadira Joseph

SWORN TO and subscribed before me  
by means of physical presence  
this 11<sup>th</sup> day of March, 2022

*Eulalia S. Rodriguez*  
Notary Public, State of Florida at Large



MY COMMISSION EXPIRES  
(NOTARY SEAL)

Protravel International  
8900 E. Pinnacle Peak Road Ste B-5  
Scottsdale,AZ 85255

Protravel International  
12000 Biscayne Blvd Suite 409  
Miami,FL 33181

Protravel International  
73-730 El Paseo Suite B  
Palm Desert,CA 92260-2340

Protravel International  
6345 Balboa Blvd #325  
Encino,CA 91316

Protravel International  
6100 Glades Rd Ste 214  
Boca Raton,FL 33434

Protravel International  
9171 Wilshire Blvd Ste 428  
Beverly Hills,CA 90210

Protravel International LLC  
1 Appleton St. 2nd Floor  
Boston,MA 02116

Protravel International LLC  
7777 Fay Ave Suite 201  
La Jolla,CA 92037

Protravel International, LLC  
555 W Sierra Madre Blvd # 108  
Sierra madre, Ca, 91024

Protravel International, LLC  
1633 Broadway, 35 Fl  
New York, NY, 10019

Protravel International, LLC [Riverside]  
1633 Broadway, 35th Floor  
New York,NY 10019

Provident Travel  
Hyde Park Plaza 3880 Paxton Rd.  
Cincinnati,OH 45209

Psp Usa Llc  
9814 W Foster Ave  
Rosemont,IL 60018

Pt Anugerah Wisata Bahari  
Jl Gunung Sahari li No.7  
Jakarta,10150  
Indonesia  
\*\*\*\*\*

Pt. Andhika Gulf Agency Company  
Wisma Staco 2Nd Floor # 201 J1.  
Casablanca Kav. 18  
Jakarta12870  
India  
\*\*\*\*\*

Puentes, Luis A  
16522 Bridge End Road  
Miami Lakes, FL 33014

Purchase Order Of Miami  
3724 N.W. 72nd Street  
Miami,FL 33147

Puthachart Phukthuanthong  
Ramkamkaeng 21 Road  
Wangthongland, Bangkok 10130  
Thailand  
\*\*\*\*\*

QA SYSTEMS PTE LTD  
3 PEMIMPIN DRIVE  
LIP HING INDUSTRIAL BUILDING #07-03  
SINGAPORE

Qantas Holidays Limited/  
SEVEN OCEANS CRUISING  
1/6-8 Classic Way  
Burleigh Water QLD 4220  
Australia  
\*\*\*\*\*

Qantas Holidays T/AS  
Seven Oceans Cruising (AUD)  
1/6-8 CLASSIC WAY  
BURLEIGH WATERS QLD 4220 AUS  
Australia \*\*\*\*\*

Qj, Tian  
18778 SW 47th Street  
Miramar, FL 33029

QUALITOURS AGENC VIAG TUR LTDA  
Av. General Olimpio da Silveira  
655 cj 8201550-001Sao PauloBRA  
Brazil  
\*\*\*\*\*

Quality Refrigeration Co. Inc.  
PO Box 367  
Wilmington,CA 90748

Quickly Travel Agencia de  
Viagens e Turismo LTDA  
Frei Caneca St. -1407 1st Fl, Room 114  
01307-909Sao PauloBRA  
Brazil \*\*\*\*\*

Quinwell Tvl Svc Inc  
277 Linden Street Suite 205  
Wellesley,MA 2482

R & B Marine Power EngineeringInc  
913 Nw 31St Avenue  
Pompano Beach,FL 33069

R & K Travel Inc  
P.O. Box 19084  
Golden, CO, 80402

R & R Travel  
1807 S. Washington St. Suite 112  
Naperville,IL 60565

R Crusoe & Son  
566 W Adam St Ste 505  
Chicago,IL 60661