

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: Case No. 07-11448 (MG)
THE 1031 TAX GROUP, LLC, *et al.*, : Substantively Consolidated
:
Debtors. :
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**ORDER EXPUNGING AND DISALLOWING CERTAIN SUPERSEDED CLAIMS
THAT WERE NOT EXPUNGED BY ENTRY OF THE AUGUST 14, 2009 ORDER
GRANTING THE TRUSTEE’S FIRST OMNIBUS CLAIM OBJECTION**

Upon the motion (the “Motion”)¹ of Gerard A. McHale, Jr., the chapter 11 trustee (the “Trustee”) for the estates (the “Estates”) of The 1031 Tax Group, LLC, *et al.* (collectively, the “1031 Debtors”)² seeking, *inter alia*, entry of an order pursuant to § 502(b) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) disallowing and expunging the Superseded Claims set forth on Exhibit A hereto; and upon the Declaration of Gerard A. McHale, Jr. filed contemporaneously with the Motion; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this is a core proceeding under 28 U.S.C. § 157(b)(2) (A), (B) and (O); and it appearing that notice of the Motion and an opportunity for a hearing on the Motion having been appropriate under the circumstances and that no other notice need be given; and upon due deliberation and sufficient cause appearing therefor, it is hereby

¹ Any capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

² The 1031 Debtors are: The 1031 Tax Group, LLC; 1031 Advance 132 LLC; 1031 Advance, Inc.; 1031 TG Oak Harbor LLC; Atlantic Exchange Company, Inc.; Atlantic Exchange Company LLC; Investment Exchange Group, LLC; National Exchange Accommodators, LLC; National Exchange Services QI, Ltd.; NRC 1031, LLC; Real Estate Exchange Services, Inc.; Rutherford Investment LLC; Security 1031 Services, LLC; Shamrock Holdings Group, LLC; AEC Exchange Company LLC; and IPofA Shreveport Industrial Park, LLC.

ORDERED, that the claims listed in **Exhibit A** hereto as “Superseded Claims to be Expunged” be, and they hereby are, disallowed and expunged.

Dated: New York, New York
February 4, 2010

/s/Martin Glenn
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A (First Omnibus)

Superseded Claims to be Expunged							Surviving Claims		
Claimant	Case Number	Claim Number	Amount	Case Number	Claim Number	Amount			
<u>Grande Investment, LLC</u>									
Grande Investment, LLC	07-11448	292	\$ 1,532,784.75	07-11455	43	\$ 1,532,784.75			
<u>Newton Bayard LP</u>									
Newton Bayard LP	07-11447	12	\$ 17,928,282.74						
Newton Bayard LP	07-11449	2	\$ 17,928,282.74						
Newton Bayard LP	07-11450	6	\$ 17,928,282.74						
Newton Bayard LP	07-11451	1	\$ 17,928,282.74						
Newton Bayard LP	07-11452	2	\$ 17,928,282.74						
Newton Bayard LP	07-11453	5	\$ 17,928,282.74						
Newton Bayard LP	07-11455	9	\$ 17,928,282.74						
Newton Bayard LP	07-11456	1	\$ 17,928,282.74						
Newton Bayard LP	07-11457	13	\$ 17,928,282.74						
Newton Bayard LP	07-11459	1	\$ 17,928,282.74						
Newton Bayard LP	07-11460	2	\$ 17,928,282.74						
Newton Bayard LP	07-11461	1	\$ 17,928,282.74						
Newton Bayard LP	07-11462	1	\$ 17,928,282.74						
Newton Bayard LP	07-11448	318	\$ 17,928,282.74	07-11807	28	\$ 17,928,282.74			
			TOTAL			\$ 252,528,743.11			TOTAL
									\$ 19,461,067.49