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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

<p>In re: THE 1031 TAX GROUP, LLC, et al. Debtors.</p>	<p>Chapter 11 Case No. 07-11448 (MG) Jointly Administered</p>
<p>In re: INVESTMENT PROPERTIES OF AMERICA, LLC, et al. Debtors.</p>	<p>Chapter 11 Case No. 07-13621 (MG) Jointly Administered</p>
<p>CORDELL CONSULTANTS, INC., MONEY PURCHASE PLAN, A QUALIFIED RETIREMENT TRUST, AND CORDELL FUNDING, LLLP, Appellants, v. ANITA HUNTER, an individual; JOHNNA BOZZA, an individual; CELLTEX SITE SERVICES, LTD., a Texas Limited Company; GRANDE INVESTMENT, LLC, a Colorado Limited Liability Company; QUIRK INFINITI, INC., a Massachusetts corporation; MICHAEL WHITTON, an individual; DOE PLAINTIFF, an individual; and all others similarly situated, and GERARD A. MCHALE, JR., trustee, Appellees.</p>	<p>Case No.</p>

CERTIFICATE OF SERVICE

I, Olya Petukhova, an attorney with Foley & Lardner LLP, hereby certify that on

March 9, 2010, I caused true and correct copies of the **Designation of Record and Statement of Issues on Appeal** of Cordell Consultants, Inc., Money Purchase Plan, A Qualified Retirement Plan Trust, and Cordell Funding LLLP to be served via the United States Bankruptcy Court for the Southern District of New York's electronic filing system to all parties indicated on the electronic filing receipt. Additionally, on March 9, 2010, I caused that document to be served via U.S. Mail upon the following persons:

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