

Jonathan L. Flaxer, Esq. (JF 7096)
Golenbock Eiseman Assor Bell & Peskoe LLP
437 Madison Avenue
New York, NY 10022
(212) 907-7327

Hearing Date: March 7, 2008
Hearing Time: 10:00 a.m.

Angelina E. Lim, Esq. (AL-8845)
Johnson Pope Bokor Ruppel & Burns LLP
911 Chestnut Street,
Clearwater, FL 33756
(727) 461-1818

*Co-Counsel for the IPofA Debtors and Gerard A. McHale, Jr.,
Chapter 11 Trustee for the 1031 Debtors*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
: Case No. 07-11448 (MG)
THE 1031 TAX GROUP, LLC, *et al.*,¹ : Jointly Administered
: Debtors.
-----X

-----X
In re :
: INVESTMENT PROPERTIES : Chapter 11
OF AMERICA, LLC, *et al.*,² : Case No. 07-13621 (MG)
: Jointly Administered
Debtors. :
-----X

**NOTICE REGARDING TELEPHONIC PARTICIPATION IN
THE HEARING SCHEDULED FOR MARCH 7, 2008 AT 10:00 A.M. (EST)**

PLEASE TAKE NOTICE that the Honorable Martin Glenn, United States
Bankruptcy Judge, has authorized counsel and parties appearing in this case, including

¹ 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 (aka IXG); 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; and AEC Exchange Company, LLC (collectively, the “1031 Debtors”).

² The IPofA Debtors are: Investment Properties of America, LLC; 100 Corporate Drive, LLC; Crossroads Miami Logistics Center, LLC; CW Acquisition, LLC; IPofA 5201 Lender, LLC; IPofA Columbus Works LeaseCo, LLC; IPofA Shreveport Industrial Park, LLC; IPofA West 86th Street LeaseCo, LLC; Simone Condo I, LLC; Simone Condo II, LLC; Columbus Works Virginia Trust; and Parkway Virginia Trust. (collectively, the “IPofA Debtors”).

counsel maintaining his or her office in New York City, to attend and participate telephonically, *via* CourtCall, the hearing to be held before the Court on March 7, 2008 at 10:00 a.m. (the "March 7 Hearing") concerning:

- (i) Motion of Owners and Lessors of Columbus, Ohio real property for Allowance and Payment of Administrative Expense of \$258,955.67 for Rent and Property Taxes (1031 ECF #981)
- (ii) Motion of Owners and Lessors of Columbus, Ohio real property Allowance and Payment of Administrative Expense of \$948,318.42, plus \$12,864.28 Per Diem From February 1, 2008 Until Payment, For Rent and Property Taxes (IPofA ECF #57)
- (iii) Motion of IPofA Debtors and Debtors in Possession For Order under Section 365(A) of the Bankruptcy Code Authorizing the Rejection of Certain Unexpired Lease and Fixing Bar Date for Claims of Counterparties to Rejected Lease (IPofA ECF#60),

subject to compliance with the attached CourtCall procedures.

PLEASE TAKE FURTHER NOTICE that counsel appearing at the March 7 Hearing, whether in person or by telephone, should be present in the Courtroom or on the telephone by no later than 9:45 a.m. (EST) to make his or her appearance on the record, identifying counsel's name and each of the parties on whose behalf counsel is appearing, so that the hearing may commence promptly at 10:00 a.m. (EST).

Dated: New York, New York
March 5, 2008

Respectfully submitted,

GOLENBOCK EISEMAN ASSOR BELL
& PESKOE LLP
437 Madison Avenue
New York, New York 10022
(212) 907-7300

By: /s/ Jonathan L. Flaxer
Jonathan L. Flaxer, Esq. (JF 7096)

- and -

Angelina E. Lim (AL 8845)
JOHNSON POPE BOKOR RUPPEL & BURNS LLP
911 Chestnut Street
Clearwater, FL 33756
(727) 461-1818

*Co-Counsel for the IPofA Debtors and Gerard A. McHale, Jr.,
Chapter 11 Trustee for the 1031 Debtors*

COURT CONFERENCE

a division of COURTCALL, LLC

Telephonic Court Appearances

Tel : (866) 582-6878 Fax: (866) 533-2946

6383 ARIZONA CIRCLE

LOS ANGELES, CA 90045

THIS NOTICE IS PROVIDED TO INFORM YOU OF A VOLUNTARY, COURT APPROVED METHOD FOR YOU TO MAKE THE FOLLOWING COURT APPEARANCE BY TELEPHONE

Jonathan Flaxer

Golenbock Eiseman Assor Bell & Peskoe

Tel: 212-907-7327

Fax: 212-754-0777

STOP WRITING CHECKS OR TRACKING CREDIT CARD CHARGES! CALL COURT CONFERENCE TO OPEN A DEBIT ACCOUNT AND RECEIVE A MONTHLY LEDGER IDENTIFYING EACH COURT CONFERENCE APPEARANCE.

Re: Case Name: The 1031 Tax Group, LLC

Case No.: 07-11448 Court Conference ID#: 2112333

Jurisdiction: U.S. Bankruptcy Court-S.D. New York

Dept/Judge: 606 Judge Martin Glenn

Proceeding: Hearing

Date/Time: Friday, March 7th, 2008/10:00 AM

PARTICIPANTS DIAL THE TOLL-FREE TELECONFERENCE NUMBER FOR THE DEPARTMENT WHICH IS PROVIDED IN THE CONFIRMATION COURT CONFERENCE WILL FAX TO YOU. COURT CONFERENCE DOES NOT CALL OUT TO PARTICIPANTS FOR THIS CONFERENCE.

The Check-In Time is at least FIVE (5) minutes prior to the above appearance time.

Your initial charge for this Court Conference Appearance is \$25.00 and will be supplemented based on the length of the call as follows: 0-45 minutes - \$25.00, 46-60 minutes - \$31.50, 61 minutes and above, an additional \$6.50 per each additional 15 minute increment.

No consent from opposing counsel is required.

Matters continued at the time of the hearing require a new form and a new fee for the continued date. It is counsel's responsibility to notify CourtCall of any continuance or cancelation, prior to the scheduled hearing time by calling (866) 582-6878.

The foregoing information has been obtained from court records which may not reflect recent calendar changes. If it is inaccurate because your appearance has been continued to a new date, please apply this information to the new date. If the matter is off calendar or you have no involvement in the case, please disregard this notice. DO NOT CALL THE COURT CLERK!

OUR REPRESENTATIVES ARE AVAILABLE TO MAKE PRESENTATIONS FOR YOUR FIRM, YOUR CLIENTS, BAR ASSOCIATIONS OR OTHER GROUPS. PLEASE CALL TO SCHEDULE A PRESENTATION. HELP MAKE THE BENEFITS OF COURT CONFERENCE APPEARANCES AVAILABLE IN MORE LOCATIONS! FAX BACK THIS SHEET WITH THE NAME/PHONE NUMBER OF A JUDGE/COURT

IF YOU DO NOT WISH TO RECEIVE FURTHER FAX NOTICES/OFFERINGS FROM COURT CONFERENCE, PLEASE EITHER CALL US, TOLL-FREE AT (866) 582-6878 FROM 5:00 AM TO 5:30 PM PACIFIC TIME OR FAX US, TOLL-FREE AT (866)533-2946 ANYTIME PROVIDING YOUR NAME AND THE FAX NUMBFR(S) TO BE FXCI UDFD

"Brings the Courtroom to the Lawyer's Desk"®

Mayra Enriquez

ATTORNEY OF RECORD: Jonathan Flaxer Golenbock Eiseman Assor Bell & Peskoe Telephone NO: 212-907-7327 Fax No: 212-754-0777 State Bar No. _____ ATTORNEY FOR (Name): Trustee, Gerald A. McHale Jr. / LIVE	DO NOT FILE WITH COURT COMPLETELY FILL OUT/CORRECT FORM BEFORE SUBMITTING TO COURT CONFERENCE!! Court Conference ID#: 2112333
U.S. Bankruptcy Court-S.D. New York	
Case Name: The 1031 Tax Group, LLC	CASE NUMBER: 07-11448 DEPARTMENT: 606/Judge Martin Glenn DATE/TIME: Friday, March 7th, 2008/10:00 AM HEARING: Hearing
REQUEST FOR COURT CONFERENCE TELEPHONIC APPEARANCE	Our Tax ID#: 95-4568415

1/ _____ (Name of specific attorney appearing telephonically) requests a Court Conference telephonic calendar appearance at the above referenced proceeding and agrees to provisions of the Rule/Order/Procedure Re: Court Conference Telephonic Appearances. I UNDERSTAND THAT I DIAL INTO THE CALL FIVE MINUTES BEFORE ITS SCHEDULED START TIME. **COURT CONFERENCE DOES NOT DIAL OUT TO ME.**

2/ A copy of this document was served on all other parties at the time it was faxed to Court Conference, Telephonic Appearance Program Administrator at (866) 533-2946

3/ The Court Conference Appearance Fee in the sum of \$25.00 which will be supplemented based on the length of the call as follows: 0-45 minutes - \$25.00, 46-60 minutes - \$31.50, 61 minutes and above an additional \$6.50 per each additional 15 minute increment, will be paid as follows:

Check - (copy attached **write Court Conference ID# on check** and faxed to Court Conference at (866) 533-2946, payable to Telephonic Hearing Account and original mailed to Court Conference at 6383 Arizona Circle, Los Angeles, CA 90045, Tel: (866) 582-6878. **INDIVIDUALS REPRESENTING THEMSELVES MUST PAY BY CREDIT CARD!**

Charged - to Court Conference Debit Account No.: _____

Charged - to VISA, Mastercard or American Express:

To be completed only on the copy submitted to Court Conference:

Credit Card Number: _____	Expiration Date: _____
To pay by credit card, the copy of this form submitted to Court Conference must be signed by the person whose credit card is to be charged and must be faxed to Court Conference at (866) 533-2946 with the above credit card information completed. The signature below constitutes authorization to charge the above referenced credit card.	
Type Name _____	Signature _____

4. Request forms are processed within 24 hours of receipt. Call Court Conference if you do not receive a faxed Confirmation within 24 hours. **WITHOUT A WRITTEN CONFIRMATION YOU ARE NOT ON THE COURT CONFERENCE CALENDAR AND MAY BE PRECLUDED FROM APPEARING TELEPHONICALLY! COURT CONFERENCE'S LIABILITY CONCERNING THIS TELEPHONIC APPEARANCE IS LIMITED TO THE FEE PAID TO COURT CONFERENCE.** Matters continued at the time of the hearing require a new form and a new fee for the continued date. It is counsel's responsibility to notify CourtCall of any continuance or cancelation, prior to the scheduled hearing time by calling (866) 582-6878.

5. MY SIGNATURE ON THIS DOCUMENT SERVES AS CONSENT FOR COURT CONFERENCE TO CONTINUE TO FAX (AT THE FAX NUMBER LISTED ABOVE UNDER "ATTORNEY OF RECORD") OR EMAIL NOTICES TO ME OR MY FIRM ADVISING OF UPCOMING APPEARANCES AND/OR OTHER OFFERINGS FROM COURT CONFERENCE UNTIL I OR MY FIRM ADVISES COURT CONFERENCE OTHERWISE.

Date: _____

Signature: _____

COURT CONFERENCE

a division of COURTCALL, LLC

Telephonic Court Appearances

Tel : (866) 582-6878 Fax: (866) 533-2946

6383 ARIZONA CIRCLE

LOS ANGELES, CA 90045

THIS NOTICE IS PROVIDED TO INFORM YOU OF A VOLUNTARY, COURT APPROVED METHOD FOR YOU TO MAKE THE FOLLOWING COURT APPEARANCE BY TELEPHONE

Jonathan Flaxer

Golenbock Eiseman Assor Bell & Peskoe

Tel: 212-907-7327

Fax: 212-754-0777

STOP WRITING CHECKS OR TRACKING CREDIT CARD CHARGES! CALL COURT CONFERENCE TO OPEN A DEBIT ACCOUNT AND RECEIVE A MONTHLY LEDGER IDENTIFYING EACH COURT CONFERENCE APPEARANCE.

Re: Case Name: Investment Properties of America, LLC

Case No.: 007-13621 Court Conference ID#: 2112340

Jurisdiction: U.S. Bankruptcy Court-S.D. New York

Dept/Judge: 606 Judge Martin Glenn

Proceeding: Hearing

Date/Time: Friday, March 7th, 2008/10:00 AM

PARTICIPANTS DIAL THE TOLL-FREE TELECONFERENCE NUMBER FOR THE DEPARTMENT WHICH IS PROVIDED IN THE CONFIRMATION COURT CONFERENCE WILL FAX TO YOU. COURT CONFERENCE DOES NOT CALL OUT TO PARTICIPANTS FOR THIS CONFERENCE.

The Check-In Time is at least FIVE (5) minutes prior to the above appearance time.

Your initial charge for this Court Conference Appearance is \$25.00 and will be supplemented based on the length of the call as follows: 0-45 minutes - \$25.00, 46-60 minutes - \$31.50, 61 minutes and above, an additional \$6.50 per each additional 15 minute increment.

No consent from opposing counsel is required.

Matters continued at the time of the hearing require a new form and a new fee for the continued date. It is counsel's responsibility to notify CourtCall of any continuance or cancelation, prior to the scheduled hearing time by calling (866) 582-6878.

The foregoing information has been obtained from court records which may not reflect recent calendar changes. If it is inaccurate because your appearance has been continued to a new date, please apply this information to the new date. If the matter is off calendar or you have no involvement in the case, please disregard this notice. DO NOT CALL THE COURT CLERK!

OUR REPRESENTATIVES ARE AVAILABLE TO MAKE PRESENTATIONS FOR YOUR FIRM, YOUR CLIENTS, BAR ASSOCIATIONS OR OTHER GROUPS. PLEASE CALL TO SCHEDULE A PRESENTATION. HELP MAKE THE BENEFITS OF COURT CONFERENCE APPEARANCES AVAILABLE IN MORE LOCATIONS! FAX BACK THIS SHEET WITH THE NAME/PHONE NUMBER OF A JUDGE/COURT

IF YOU DO NOT WISH TO RECEIVE FURTHER FAX NOTICES/OFFERINGS FROM COURT CONFERENCE, PLEASE EITHER CALL US, TOLL-FREE AT (866) 582-6878 FROM 5:00 AM TO 5:30 PM PACIFIC TIME OR FAX US, TOLL-FREE AT (866)533-2946 ANYTIME PROVIDING YOUR NAME AND THE FAX NUMBER(S) TO BE EXCLUDED

"Brings the Courtroom to the Lawyer's Desk"®

Mayra Enriquez

ATTORNEY OF RECORD: Jonathan Flaxer Golenbock Eiseman Assor Bell & Peskoe Telephone NO: 212-907-7327 Fax No: 212-754-0777 State Bar No. _____ ATTORNEY FOR (Name): Debtor, Investment Properties of America, LLC / LIV	DO NOT FILE WITH COURT COMPLETELY FILL OUT/CORRECT FORM BEFORE SUBMITTING TO COURT CONFERENCE!! Court Conference ID#: 2112340
U.S. Bankruptcy Court-S.D. New York	
Case Name: Investment Properties of America, LLC	CASE NUMBER: 007-13621 DEPARTMENT: 606/Judge Martin Glenn DATE/TIME: Friday, March 7th, 2008/10:00 AM HEARING: Hearing
REQUEST FOR COURT CONFERENCE TELEPHONIC APPEARANCE	Our Tax ID#: 95-4568415

1/ _____ (Name of specific attorney appearing telephonically) requests a Court Conference telephonic calendar appearance at the above referenced proceeding and agrees to provisions of the Rule/Order/Procedure Re: Court Conference Telephonic Appearances. I UNDERSTAND THAT I DIAL INTO THE CALL FIVE MINUTES BEFORE ITS SCHEDULED START TIME. **COURT CONFERENCE DOES NOT DIAL OUT TO ME.**

2/ A copy of this document was served on all other parties at the time it was faxed to Court Conference, Telephonic Appearance Program Administrator at (866) 533-2946

3/ The Court Conference Appearance Fee in the sum of \$25.00 which will be supplemented based on the length of the call as follows: 0-45 minutes - \$25.00, 46-60 minutes - \$31.50, 61 minutes and above an additional \$6.50 per each additional 15 minute increment, will be paid as follows:

Check - (copy attached **write Court Conference ID# on check** and faxed to Court Conference at (866) 533-2946, payable to Telephonic Hearing Account and original mailed to Court Conference at 6383 Arizona Circle, Los Angeles, CA 90045, Tel: (866) 582-6878. **INDIVIDUALS REPRESENTING THEMSELVES MUST PAY BY CREDIT CARD!**

Charged - to Court Conference Debit Account No.: _____

Charged - to VISA, Mastercard or American Express: _____

To be completed only on the copy submitted to Court Conference:

Credit Card Number: _____	Expiration Date: _____
To pay by credit card, the copy of this form submitted to Court Conference must be signed by the person whose credit card is to be charged and must be faxed to Court Conference at (866) 533-2946 with the above credit card information completed. The signature below constitutes authorization to charge the above referenced credit card.	
_____ Type Name	_____ Signature

4. Request forms are processed within 24 hours of receipt. Call Court Conference if you do not receive a faxed Confirmation within 24 hours. **WITHOUT A WRITTEN CONFIRMATION YOU ARE NOT ON THE COURT CONFERENCE CALENDAR AND MAY BE PRECLUDED FROM APPEARING TELEPHONICALLY! COURT CONFERENCE'S LIABILITY CONCERNING THIS TELEPHONIC APPEARANCE IS LIMITED TO THE FEE PAID TO COURT CONFERENCE.** Matters continued at the time of the hearing require a new form and a new fee for the continued date. It is counsel's responsibility to notify CourtCall of any continuance or cancelation, prior to the scheduled hearing time by calling (866) 582-6878.

5. MY SIGNATURE ON THIS DOCUMENT SERVES AS CONSENT FOR COURT CONFERENCE TO CONTINUE TO FAX (AT THE FAX NUMBER LISTED ABOVE UNDER "ATTORNEY OF RECORD") OR EMAIL NOTICES TO ME OR MY FIRM ADVISING OF UPCOMING APPEARANCES AND/OR OTHER OFFERINGS FROM COURT CONFERENCE UNTIL I OR MY FIRM ADVISES COURT CONFERENCE OTHERWISE.

Date: _____

Signature: _____

Mayra Enriquez