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*Attorneys for Cordell Consultants, Inc.,  
 Money Purchase Plan, a Qualified  
 Retirement Plan Trust and  
 Cordell Funding, LLLP*

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

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In re:	: Chapter 11
	: :
THE 1031 TAX GROUP, LLC, <i>et al.</i> ,	: Case No. 07-B-11448 (MG)
	: Jointly Administered
	: :
-----X	
	: :
In re:	: Chapter 11
	: :
INVESTMENT PROPERTIES OF AMERICA, LLC, <i>et al.</i>	: Case No. 07-13621 (MG)
	: Jointly Administered
Debtors	: :
-----X	

**NOTICE OF APPEARANCE**

**PLEASE TAKE NOTICE** the law firm of Foley & Lardner LLP, by the undersigned, hereby appears as counsel for Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust, and Cordell Funding LLLP in the above-captioned action, and pursuant to § 1109(b) of title 11 of the United States Code (“Bankruptcy Code”) and Rule 9010 of the Federal Rules of Bankruptcy Procedure, Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust, and Cordell Funding LLLP requests that all notices that are

required to be given and all pleadings and orders that are required to be served in the above-captioned Chapter 11 matter, be served to the following address:

Olya Petukhova  
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**PLEASE TAKE FURTHER NOTICE** that the forgoing request includes not only the notices, pleadings, and orders referred to in the rules specified above, but also includes, without limitation, all other notices, papers, applications, motions, petitions, pleadings, requests, complaints or demands, whether formal or informal, whether written or oral, and whether transmitted or conveyed by mail, hand delivery, telephone, facsimile, electronic mail, or otherwise, which affects the above captioned Debtors', property in their possession, custody, or control or the administration of the Debtors' bankruptcy cases.

Dated: January 21, 2010  
New York, New York

FOLEY & LARDNER LLP

/s/ Olya Petukhova  
Olya Petukhova  
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