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Money Purchase Plan, a Qualified
Retirement Plan Trust and
Cordell Funding, LLLP*

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

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

CERTIFICATE OF SERVICE

I, Olya Petukhova, an attorney with Foley & Lardner LLP, hereby certify that on the 28th day of January, 2010, I caused true and correct copies of Cordell Consultants, Inc.'s **Notice of Adjournment of Hearing of Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust and Cordell Funding LLLP's Motion to Enforce Channeling Injunction and Confirmation Order** 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.

/s/ Olya Petukhova _____
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