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*Counsel for Anita Hunter, a Creditor  
and Class Representative*

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

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In re:

Chapter 11

THE 1031 TAX GROUP, LLC, *et al.*,  
(MG)

Case No. 07-B-11448

Jointly Administered

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In re:

Chapter 11

INVESTMENT PROPERTIES OF AMERICA, LLC, *et al.*

Case No. 07-13621 (MG)

Jointly Administered

Debtors

-----X

**AMENDED CERTIFICATE OF SERVICE**

I, Suzette Warren, an employee with Hollister & Brace, hereby certify that on the 28<sup>th</sup> day of January, 2010, I caused true and correct copies of Anita Hunter and the Class Representatives' **Opposition to 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.

In addition, on January 28, 2010, hard copies of the foregoing document was sent via **U.S. PRIORITY MAIL**, to the following parties:

Douglas E. Spelfogel

Olya Petukhova

Foley & Lardner LLP

90 Park Avenue

New York, New York 10016

*Attorneys for Cordell Consultants, Inc., Money  
Purchase Plan, a Qualified*

*Retirement Plan Trust, and Cordell Funding, LLP*

Office of the United States Trustee

Attention: Serene K. Nakano

33 Whitehall Street, 21<sup>st</sup> Floor

New York, New York 10004

Golenbock, Eiseman, Assor & Bell  
Attention: Michael S. Devorkin  
437 Madison Avenue  
New York, NY 10022  
*Counsel for the Liquidating Trustee*

Olshan Grundman Frome Rosenzweig & Wolosky, LLP  
Attn: Jonathan L. Flaxer  
Park Avenue Tower, 65 East 55<sup>th</sup>  
Street, New York, NY 10022  
*Counsel for the Trustee*

Dated: January 28, 2010

/s/ Suzette Warren

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