

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
 : Case No. 07-11448 (MG)  
THE 1031 TAX GROUP, LLC, *et al.*, : Substantively Consolidated  
 :  
 :  
Debtors. :  
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**ORDER EXPUNGING AND DISALLOWING CERTAIN SUPERSEDED CLAIMS  
THAT WERE NOT EXPUNGED BY ENTRY OF THE SEPTEMBER 23, 2009 ORDER  
GRANTING THE TRUSTEE'S SECOND OMNIBUS CLAIM OBJECTION**

Upon the motion (the "Motion")<sup>1</sup> of Gerard A. McHale, Jr., the chapter 11 trustee (the "Trustee") for the estates (the "Estates") of The 1031 Tax Group, LLC, *et al.* (collectively, the "1031 Debtors")<sup>2</sup> seeking, *inter alia*, entry of an order pursuant to § 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") disallowing and expunging the Superseded Claims set forth in **Exhibit A** hereto; and upon the Declaration of Gerard A. McHale, Jr. filed contemporaneously with the Motion; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this is a core proceeding under 28 U.S.C. § 157(b)(2) (A), (B) and (O); and it appearing that notice of the Motion and an opportunity for a hearing on the Motion having been appropriate under the circumstances and that no other notice need be given; and upon due deliberation and sufficient cause appearing therefor, it is hereby

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<sup>1</sup> Any capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

<sup>2</sup> 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; 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; AEC Exchange Company LLC; and IPofA Shreveport Industrial Park, LLC.

**ORDERED**, that the claims listed in **Exhibit A** annexed to this Order as “Superseded Claims to be Expunged” be, and they hereby are, disallowed and expunged.

Dated: New York, New York  
**February 4, 2010**

/s/Martin Glenn  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A (Second Omnibus)**

<b>Superseded Claims to be Expunged</b>				<b>Surviving Claims</b>		
<b>Claimant</b>	<b>Case Number</b>	<b>Claim Number</b>	<b>Amount</b>	<b>Case Number</b>	<b>Claim Number</b>	<b>Amount</b>
<b><u>CellTex Site Services, Ltd</u></b>						
CellTex Site Services, Ltd	07-11448	56	\$ 3,345,200.00	07-11457	8	\$ 3,345,200.00
<b><u>Lee, Bruce</u></b>						
Lee, Bruce	07-11448	166	\$ 124,297.92	07-11455	36	\$ 124,297.92
<b><u>Linaka Limited Partnership</u></b>						
Linaka Limited Partnership	07-11448	175	\$ 555,449.72	07-11455	39	\$ 555,449.72
<b><u>Myles Enterprises, Inc.</u></b>						
Myles Enterprises, Inc.	07-11448	184	\$ 980,077.98	07-11455	44	\$ 980,077.98
			<b>TOTAL</b>	\$	<b>5,005,025.62</b>	
				<b>TOTAL</b>		<b>\$5,005,025.62</b>