

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

<p>In re: THE 1031 TAX GROUP, LLC, et al.</p> <p style="text-align: center;">Debtors.</p>	<p>Chapter 11 Case No. 07-11448 (MG) Jointly Administered</p>
<p>In re: INVESTMENT PROPERTIES OF AMERICA, LLC, et al.</p> <p style="text-align: center;">Debtors.</p>	<p>Chapter 11 Case No. 07-13621 (MG) Jointly Administered</p>
<p>CORDELL CONSULTANTS, INC., MONEY PURCHASE PLAN, A QUALIFIED RETIREMENT TRUST, AND CORDELL FUNDING, LLLP,</p> <p style="text-align: center;">Appellants,</p> <p>v.</p> <p>ANITA HUNTER, an individual; JOHNNA BOZZA, an individual; CELLTEX SITE SERVICES, LTD., a Texas Limited Company; GRANDE INVESTMENT, LLC, a Colorado Limited Liability Company; QUIRK INFINITI, INC., a Massachusetts corporation; MICHAEL WHITTON, an individual; DOE PLAINTIFF, an individual; and all others similarly situated, and GERARD A. MCHALE, JR., trustee,</p> <p style="text-align: center;">Appellees.</p>	<p>Case No.</p>

**NOTICE OF APPEAL OF ORDER DENYING MOTION OF CORDELL  
CONSULTANTS, MONEY PURCHASE PLAN, A QUALIFIED RETIREMENT  
PLAN TRUST, AND CORDELL FUNDING LLLP'S TO ENFORCE  
CHANNELING INJUNCTION AND CONFIRMATION ORDER**

Cordell Consultants Inc., Money Purchase Plan, A Qualified Retirement Plan Trust, and Cordell Funding LLLP (collectively "Cordell"), by and through their undersigned counsel, hereby appeal under 28 U.S.C. § 158(a) to the United States District Court for the Southern District of New York from the Order Denying Motion of Cordell Consultants, Inc. and Cordell Funding LLLP To Enforce Channeling Injunction and Confirmation Order

(docket number 2039, entered February 9, 2010), in the above-captioned Bankruptcy Proceeding.

The names of the parties to the Order appealed from, and the names, addresses and telephone numbers of their respective attorneys, are:

APPELLANT:

Cordell Consultants Inc., Money Purchase Plan, A Qualified Retirement Plan Trust, and Cordell Funding LLLP

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Parties to be noticed:

United States Trustee

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Dated: February 23, 2010

FOLEY & LARDNER LLP

By: /s/ Douglas E. Spelfogel

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