



Dated: June 16, 2008

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James M. Marlar
JAMES M. MARLAR
U.S. Bankruptcy Judge

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Attorneys For Morris C. Aaron, Liquidating Trustee of the
First Magnus Liquidating Trust dated April 30, 2008

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA**

In re:

FIRST MAGNUS FINANCIAL
CORPORATION,

Debtor.

Chapter 11

Case No. 07-bk-01578

**ORDER SUSTAINING FIRST MAGNUS
FINANCIAL CORPORATION'S SECOND
OMNIBUS OBJECTION TO UNTIMELY
FILED CLAIMS.**

(Relates to Docket No. 1190 and 1191)

THIS MATTER CAME BEFORE THE COURT pursuant to the *Second Omnibus Objection To Untimely Filed Claims* (Docket No. 1190) (the "Second Omnibus Objection") and the *Notice of Filing of First Magnus Financial Corporation's Second Omnibus Objection To Untimely Filed Claims* (Docket No. 1191) (the "Notice") filed and served by First Magnus Financial Corporation ("First Magnus" or "Debtor") on

1 January 30, 2008. The bar date for responses to the Second Omnibus Objection expired
2 on February 14, 2008. On June 3, 2008, counsel for Morris C. Aaron, Liquidating Trustee Of
3 The First Magnus Liquidating Trust Dated April 30, 2008 (the "Liquidating Trustee"), filed
4 the *Certificate Of No Objection And Notice of Lodging Of [Proposed] Order Sustaining*
5 *Second Omnibus Objection To Untimely Filed Claims*. The Court has jurisdiction over
6 the Second Omnibus Objection pursuant to 28 U.S.C. §§ 157 and 1334(b). Venue is
7 proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding
8 to 28 U.S.C. § 157(b)(2). The Second Omnibus Objection and Notice have been duly
9 noticed and it appears that there is no response to the relief requested. And, it appearing
10 that the relief requested is necessary, appropriate, and in the best interests of the Debtor
11 and its creditors,
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14 **IT IS HEREBY ORDERED** as follows:

- 15 1. The Objection is **SUSTAINED**.
- 16 2. The Liquidating Trustee shall not make distributions to those individuals or
17 entities set forth in Exhibit "A".
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19 **SIGNED AND DATED ABOVE**
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EXHIBIT A

GRANTED

EXHIBIT A
FIRST MAGNUS FINANCIAL CORPORATION
SECOND OMNIBUS OBJECTION TO UNTIMELY FILED CLAIMS

(List of Claimants That Did Not File a Response)

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
1.	Hall Appraisals P.O. Box 18518 Tucson, AZ 85731	5079	12/04/07	Unknown
2.	Zachery C. Hansen 6132 E. Juarez Tucson, AZ 87511	5075	12/04/07	\$1,033.76
3.	Douglas Tanner Heald 2176 Frascati Drive El Dorado Hills, CA 95762	5173	12/05/07	\$7,334.86
4.	Hertz Commercial Billing Dept. 14501 Hertz Quail Springs Parkway. Oklahoma City, OK 73134	5381	01/08/2008	\$17,763.66
5.	Phillip Hunt 1001 Shooting Star Road Grayslake, IL 60030	5228	12/10/07	\$4,104.17
6.	Idaho Appraisal Company 5605 W. Franklin Road Boise, ID 83705	5207	12/07/07	Unknown
7.	Ikon Office Solutions Accounts Receivable Center Attn: Bankruptcy Team 3920 Arkwright Road, Suite 400 Macon, GA 31210	5287	01/02/08	\$19,666.32
8.	IRR Residential Chudnow/Druck Valuation 6373 North Jean Nicolet Road, Suite. 201 Milwaukee, WI 53217	5206	12/06/07	\$270.00
9.	Sheryl Jarvis & The McKeand Law Firm 2855 Mangum, Suite 209 Houston, TX 77092	5359	01/08/08	\$70,000.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
10.	Jerry & Dawne Jenkins & The McKeand Law Firm 2855 Mangum, Suite. 209 Houston, TX 77092	5387	01/09/08	\$70,000.00
11.	Jerry & Dawne Jenkins & The McKeand Law Firm 2855 Mangum, Suite 209 Houston, TX 77092	5370	01/09/08	\$70,000.00
12.	Donavan I Johnson 28 Quentin Chalton Terrace Yonkers, NY 10705	5073	12/04/07	\$1,500,000.00
13.	Latrice Nicole Johnson 629 Courtland Avenue San Bernadino, CA 92405	5141	12/05/07	\$1,200.00
14.	Tromaine L. Jones 21926 Marie Avenue Rogers, MN 55374	5224	12/10/07	\$590.40
15.	Jennifer Kaump 4451 SunKnoll Dr. Loveland, CO 80538	5421	01/15/2008	\$7,589.86
16.	Landmark Appraisal Group 13020 Delmar Street Leawood, KS 66209	5219	12/07/07	\$350.00
17.	Christopher J. Lawler 912 S. Duke Drive Tucson, AZ 85710	5298	01/03/08	\$5,400.00
18.	Janis Licudine 5341 Scarriage Hill Tucson, AZ 85746	5303	01/07/08	\$3,500.00
19.	Thomas M. Love 2 Auburn Way N Suite 207 Auburn, WA 98002	5279	12/13/07	\$1,800.00
20.	Phyllis L. Martin 6261 S. Kincaid Street Bennett, CO 80102	5094	12/05/07	\$1,500.00
21.	Marzo Appraisals, LLC Attn: Margaret E. Florenzo 213 Edge Creek Lane Odenton, MD 21113	5305	01/08/08	\$1,750.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
22.	Aletha M. Mathis 912 S. Duke Drive Tucson, AZ 85710	5297	10/03/08	\$980.00
23.	Louis McBride 116611 S 34 th Way Phoenix, AZ 85048	5269	12/26/07	\$1,550.00
24.	Peter T. McGowan 10111 Belfort Frisco, TX 75035	5254	12/18/07	\$1,100.00
25.	Sheryl Jarvis & The McKeand Law Firm 2855 Mangum, Suite 209 Houston, TX 77092	5359	01/08/08	\$70,000.00
26.	Editha McKenzie 6412 CMTO Listo San Diego, CA 92111	5140	12/05/07	\$5,800.00
27.	Ephriam Meshulam 5259 Beeman Avenue Valley Village, CA 91607	5229	12/10/07	\$12,550.00
28.	Brian C. Millenbruck 1181 Majestic Drive Fenton, MO 63026	5280	12/17/07	\$969.00
29.	Marcos A. Moreno, Jr. 2542 E. Via Sol Caliente Tucson, AZ 85706	5330	01/09/08	\$3,000.00
30.	Holly Weir Mounger 1955 Bells Ferry Road, #2826 Marietta, GA 30066	5096	12/04/07	\$1,096.15
31.	New York State Banking 80 South Swan Street Suite 1157 Albany, NY 11210	5290	01/02/08	\$6.26
32.	Analisa M. Nunez 4931 N. La Cholla Tucson, AZ 85705	5234	12/11/07	Unknown
33.	Samuel Scott Oberholser 1674 Wildwood Pass Drive Colorado Springs, CO 80921	5231	12/10/07	\$700.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
34.	Katie Otteson 2680 N. Columbine Boise, ID 83713	5353	01/10/08	\$3,000.00
35.	Tyrel Otteson 2680 N. Columbine Boise, ID 83713	5352	01/10/08	\$10,000.00
36.	Manly Patterson 10939 Big Canoe Jasper, GA 30143	5237	12/11/07	\$1,721.70
37.	Hiran Kosala Pelawatta 24907 Alicante Drive Calabasas, CA 91302	5246	12/14/07	\$27,000.00
38.	Hiran Kosala Pelawatta 24907 Alicante Drive Calabasas, CA 91302	5247	12/14/07	\$27,000.00
39.	Darin W. Perunovich 4515 Contour Boulevard Apt A San Diego, CA 92115	5274	12/17/07	\$2,500.00
40.	Darin W. Perunovich 4515 Contour Boulevard. Apt. A San Diego, CA 92115	5244	12/13./07	\$2,500.00
41.	Nichole L. Peterson 7831 Reflection Cove Drive Apt. 308 Ft. Myers, FL 33907	5243	12/13/07	\$1,958.50
42.	Petroff Appraisals George Petroff 6393 W. Reynolds Haslett, MI 48840	5252	12/18/07	\$575.00
43.	Sopha PHAO 401 N. Brand Boulevard San Fernando, CA 91340	5225	12/10/07	\$2,191.02
44.	Keith Dale Phelps 22250 E. Alyssa Rd. Queen Creek, AZ 85242	5259	12/18/07	\$9,437.23
45.	James Phillips 9287 N. Grouse Place Tucson, AZ 85742	5250	12/17/07	\$3,512.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
46.	PIMA Appraisal Group 7851 E. Wrightstown Road Tucson, AZ 85715	5082	12/04/07	\$2,575.00
47.	Pitney Bowes Inc. 27 Waterview Drive Shelton, CT 06484	5288	01/04/08	\$999.12
48.	Pitney Bowes Inc. 27 Waterview Drive Shelton, CT 06484	5289	01/04/08	\$14,978.39
49.	Pitney Bowes Inc. 27 Waterview Drive Shelton, CT 06484	5425	01/17/2008	\$2,274.34
50.	Pitney Bowes Inc. 27 Waterview Drive Shelton, CT 06484	5426	01/17/2008	\$1,876.51
51.	Pitney Bowes Inc. 27 Waterview Drive Shelton, CT 06484	5427	01/17/2008	\$30,879.00
52.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5350	01/10/08	\$199.36
53.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5351	01/10/08	\$1,995.41
54.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5194	12/07/07	\$143.88
55.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5195	12/07/07	\$2,080.98
56.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5240	12/12/07	\$257.04
57.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5241	12/12/07	\$7,868.61
58.	Vicki Lee Porter 261 Pueblo Lane Los Lunas, NM 87031	5163	12/04/07	\$1,750.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
59.	Precision Appraisers, Inc. 763 Galda Road Paramus, NJ 07652	5397	01/13/08	\$250.00
60.	Protection One P.O. Box 740933 Dallas, TX 75374	4928	12/04/07	\$107.97
61.	John Richard Reising 16501 N. 99 th Place Scottsdale, AZ 85260	5260	12/20/07	\$4,850.00

GRANTED