



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,

Chapter 11

Case No. 07-bk-01578

Debtor.

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

(Relates to Docket No. 1192 and 1193)

THIS MATTER CAME BEFORE THE COURT pursuant to the *Third Omnibus Objection To Untimely Filed Claims* (Docket No. 1192) (the "Third Omnibus Objection") and the *Notice of Filing of First Magnus Financial Corporation's Third Omnibus Objection To Untimely Filed Claims* (Docket No. 1193) (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 Third Omnibus Objection expired on
2 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"),
4 filed the *Certificate Of No Objection And Notice of Lodging Of [Proposed] Order*
5 *Sustaining Third Omnibus Objection To Untimely Filed Claims*. The Court has
6 jurisdiction over the Third Omnibus Objection pursuant to 28 U.S.C. §§ 157 and 1334(b).
7 Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core
8 proceeding to 28 U.S.C. § 157(b)(2). The Third Omnibus Objection and Notice have been
9 duly noticed and it appears that there is no response to the relief requested. And, it
10 appearing that the relief requested is necessary, appropriate, and in the best interests of the
11 Debtor and its creditors,
12

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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".
18

19 **SIGNED AND DATED ABOVE**
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EXHIBIT A

GRANTED

EXHIBIT A
FIRST MAGNUS FINANCIAL CORPORATION
THIRD 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.	The Art Bunch, Inc. 180 N. Michigan Avenue, #1720 Chicago, IL 60601	5256	12/19/07	\$2,220.00
2.	The Art Bunch, Inc. 180 N. Michigan Avenue, #1720 Chicago, IL 60601	5257	12/20/07	\$2,220.00
3.	Suzanne Lee Banick N1904 Emery Ln Kaukauna, WI 54130	5431	01/17/08	\$305.00
4.	Hulen L. Buckner 5700 Eagle Mountain Drive Argyle, TX 76226	5440	01/24/08	\$2,447.00
5.	Kathleen R. Calmet 6307 83 rd Avenue Kenosha, WI 53142	5441	01/25/08	\$7,000.00
6.	Connecticut Department of Labor Unemployment Compensation 200 Folly Brook Boulevard Westerfield, CT 06109	5443	01/25/08	\$31,724.51
7.	Ecklund & Associates P.O. Box 1970 Palatine, IL 60078	5444	01/25/08	\$300.00
8.	Brett Evans 1100 W. Roscoe Avenue, Apt 27 Chicago, IL 60657	5446	01/25/08	\$5,873.77
9.	Halex Corporation Attn: Lauren Maxwell 2059 Trade Center W Naples, FL 34109	5436	01/24/08	\$22,000.00

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
10.	Lauren D. Maxwell 2059 Trade Center Way Naples, FL 34109	5437	01/24/08	\$76,948.95
11.	Michelle Jeneane McDonald 7 North Brookwood Drive Greenville, SC 29605	5435	01/22/08	\$3,420.61
12.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5429	01/18/08	\$426.97
13.	Pitney Bowes, Inc. 27 Waterview Drive Shelton, CT 06484	5430	01/18/08	\$4,014.62
14.	Sylvia G. Plumb 6165 N. Dewolf Avenue Clovis, CA 93619	5432	01/17/08	\$5,400.00
15.	Riverside Florist & Greenhouses Inc. 1236 E. Pacific Street Appleton, WI 54911	5302	01/07/08	\$123.80
16.	Chelsea Orlette Robertson 660 SW 11 th Drive Deerfield Beach, FL 33441	5354	01/10/08	\$1,600.00
17.	Cecilia V. Romo 1317 N. Placita De Al Mas Tucson, AZ 85745	5266	12/26/07	\$1,100.00
18.	Jennifer Lynn Romo 9555 S. Placita Potencia Vail, AZ 85641	5227	12/10/07	\$1,033.12
19.	Timothy C. Rouse 5640 Chalet Hill Drive St. Louis, MO 63129	5178	12/06/07	\$2,083.33
20.	San Juan County Clerk P.O. Box 550 Aztec, NM 87410	5433	01/22/08	\$9.50

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
21.	William Franklin Sartain, Jr. 257 Chastain Commons Atlanta, GA 30342	5184	12/06/07	\$18,537.37
22.	SBC Yellow Pages 100 E. Big Beaver Troy, MI 48083	5281	12/26/07	\$50,527.65
23.	Eva Selman Geoffrey C. Gill Express Personnel Services 1649 Wellshire Lane Dunwoody, GA 30338	5406	01/14/08	\$1,721.45
24.	Jennifer Lorraine Shank 10171 N. Onyx Moon Drive Tucson, AZ 85743	5301	01/07/08	\$1,562.50
25.	Sorrento Towers, LLC c/o Kimball Tirey, et al. 1202 Kettner Boulevard, 3 rd Floor San Diego, CA 92101	5438	01/22/08	\$103,899.26
26.	William G Suchocki P.O. Box 1742 Tarpon Springs, FL 34688	5239	12/12/07	\$3,800.00
27.	Summit Business Media, LLC 6000 Lombardo Center Drive, #420 Seven Hills, OH 44131	5166	12/05/07	\$23,067.64
28.	Surgical Center at Millburn 37 E. Willow Street Millburn, NJ 07041	5208	12/07/07	\$29,147.00
29.	Texas Graphic Resource, Inc. Joe Cangelose 1601 Prudential Drive Dallas, Texas 75235	4983	12/04/07	\$11,554.70

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
30.	Sandee L. Timmell 9659 Grace Street Fontana, CA 92335	5097	12/05/07	Unknown
31.	Sandra Trandahl 16650 Genesee Avenue, W. Rosemount, MN 55068	5253	12/18/07	\$807.00
32.	Tri-County Appraisal, Inc. 1538 Tamworth Drive Charlotte, NC 28210	5248	12/15/07	\$300.00
33.	Laura Ann Tucci 1144 Daniels Farm Road. Trumbull, CT 06611	5077	12/04/07	\$1,750.00
34.	U.S. Bancorp Business Equip Finance Group 1310 Madrid Street, Suite. 100 Marshall, MN 56258	5262	12/21/07	\$60,931.12
35.	Nancy L. Vandergriff 2174 Ivory Lace Avenue Manteca, CA 95337	5093	12/04/07	\$9,461.60
36.	Toan D. Vu 8019 Beech Meadow Lane Houston, TX 77083	5306	01/08/08	\$2,220.80
37.	WA State Department of Labor & Industries Bankruptcy Unit PO Box 4170 Olympia, WA 98504-4170	5271	12/17/07	\$1,204.19
38.	Washington County Recorder 155 N. 1 st Avenue Suite 130, MS9 Hillsboro, OR 97124	5216	12/07/07	\$361.55

	Name and Address of Claimant	Claim Number	Date Filed	Total Amount Claimed
39.	Waterside Property Associates, LLC 10 Waterside Drive Farmington, CT 06032	5258	12/18/07	\$6,298.50
40.	Lucille Jeanine Wight 1233 S. Nutwood Street, Apt. #63 Anaheim, CA 92804	5143	12/05/07	\$3,232.00
41.	Kevin & Rose Wilkins & The McKeand Law Firm 2855 Mangum, Suite. 209 Houston, TX 77092	5393	01/10/08	\$70,000.00
42.	Kevin & Rose Wilkins & The McKeand Law Firm 2855 Mangum, Suite 209 Houston, TX 77092	5374	01/09/08	\$70,000.00
43.	WNS North America, Inc. c/o Robert E. Michael & Associates PLLC 950 Third Avenue, Suite 2500 New York, NY 10022-2880	5296	01/04/08	\$11,679,282.15
44.	Xerox Corporation Attn: Lesley Banks P.O. Box 660506 Dallas, TX 75266-9937	5264	12/17/07	\$35,023.16
45.	Bryan Reed Yaninek 3195 Deergass Place Colorado Springs, CO 80920	5011	12/04/07	\$65,000.00
46.	Crystal C. Yeung 540 Morey Drive Menlo Park, CA 94025	5179	12/06/07	\$650.00