

SIGNED.



Dated: April 22, 2008

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

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA

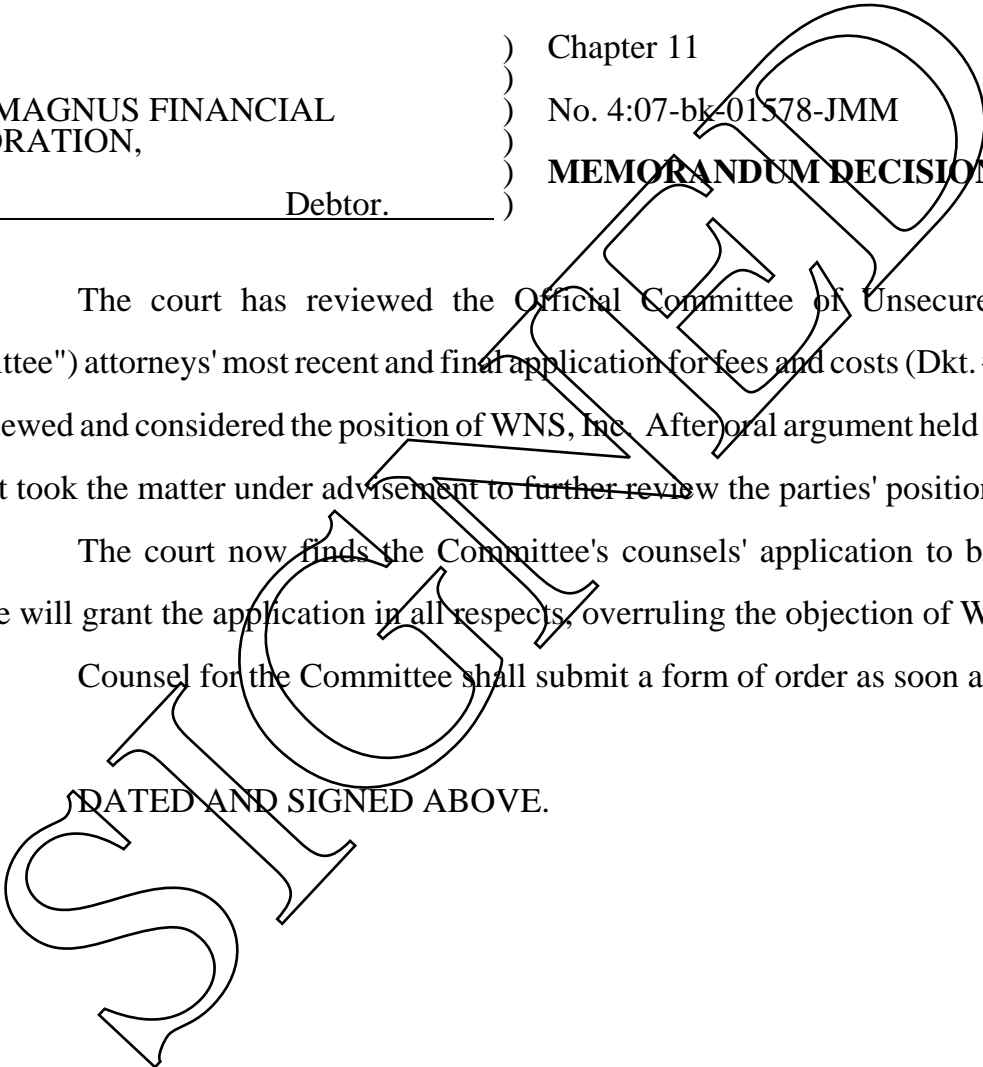
In re:) Chapter 11
FIRST MAGNUS FINANCIAL)
CORPORATION,) No. 4:07-bk-01578-JMM
Debtor.) **MEMORANDUM DECISION**

The court has reviewed the Official Committee of Unsecured Creditors (the "Committee") attorneys' most recent and final application for fees and costs (Dkt. #1850). The court also reviewed and considered the position of WNS, Inc. After oral argument held on April 21, 2008, the court took the matter under advisement to further review the parties' positions.

The court now finds the Committee's counsels' application to be reasonable, and therefore will grant the application in all respects, overruling the objection of WNS.

Counsel for the Committee shall submit a form of order as soon as convenient.

DATED AND SIGNED ABOVE.



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1 COPIES served as indicated below
2 on the date signed above:

3 John R. Clemency
4 Todd A. Burgess
5 Lawrence J. Rosenfeld
6 Garland A. Brown, Jr.
7 Greenberg Traurig, LLP
8 2375 E. Camelback Rd., Suite 700
9 Phoenix, AZ 85016
10 Attorneys for Debtor

(clemencyj@gtlaw.com)
(burgess@gtlaw.com)
(rosenfeldl@gtlaw.com)
(browng@gtlaw.com)

11 Nancy J. March
12 DeConcini McDonald Yetwin & Lacy, P.C.
13 2525 E. Broadway Blvd., #200
14 Tucson, AZ 85716
15 Attorneys for WNS North America, Inc.

(nmarch@dmyl.com)

16 Robert E. Michael
17 Robert E. Michael. & Associates. PLLC
18 950 Third Ave., Suite 2500
19 New York, NY 10022
20 Attorneys for WNS North America, Inc.

(robert.e.michael.esq@gmail.com)

21 Michael D. Warner
22 Rachel R Obaldo
23 Warner Stevens, L.L.P.
24 301 Commerce St., Suite 1700
25 Fort Worth, TX 76102
26 Attorneys for Official Committee of Unsecured Creditors

(mwarner@warnerstevens.com)
(robaldo@warnerstevens.com)

27 Renee Sandler Shamblin
28 Office of the U.S. Trustee
230 N. First Ave., Suite 204
Phoenix, AZ 85003-1706

(renee.s.shamblin@usdoj.gov)

By M.B. Thompson
Judicial Assistant

SIGNED