

SIGNED.



Dated: January 30, 2009

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

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

<p>10 In re:</p> <p>11 FIRST MAGNUS FINANCIAL</p> <p>12 CORPORATION,</p> <p>13</p> <p>14</p> <p>15 _____ Debtor.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>No. 4:07-bk-01578-JMM</p> <p>ORDER GRANTING PIMA COUNTY'S MOTION</p> <p>TO ALTER OR AMEND AND VACATING IN</p> <p>PART THE NOVEMBER 26, 2008, AMENDED</p> <p>MEMORANDUM DECISION</p>
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In accordance with the court's Memorandum Decision Re: Pima County's Motion to Alter or Amend, issued on this date,

IT IS HEREBY ORDERED GRANTING Pima County's Motion; and

IT IS FURTHER ORDERED VACATING IN PART the court's Amended Memorandum Decision dated November 26, 2008 (Dkt. #4862), to the extent that it is inconsistent with the Memorandum Decision and Order of this date.

DATED AND SIGNED ABOVE.

1 COPIES to be sent by the Bankruptcy Notification
Center ("BN C") to the following:

2
3 German Yusufov
Deputy Pima County Attorney

4 Craig Ganz
Attorney for Liquidating Trustee

5
6 John R. Clemency
Todd A. Burgess
Attorneys for Debtor

7 Office of the United States Trustee
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