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Guttilla Murphy Anderson, P.C.

Guttilla Murphy Anderson, P.C. Gry North 5415 E. High Street, Suite 200 Phoenix, AZ 85054 (480) 304-8300

Objections to Petition No. 13 should be set forth in writing and prior to the above hearing filed with the Court and served on all persons appearing on the Master Service List at the addresses set forth therein.

Dated this 31st day of March, 2010.

GUTTILLA MURPHY ANDERSON, P.C.

/s/Patrick M. Murphy Patrick M. Murphy Attorneys for Receiver

1157-001(94275)