

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

ONE EQUITY CORPORATION, et al.,

Defendants.

Case No. 2:08-cv-0667

JUDGE EDMUND A. SARGUS, JR.

MAGISTRATE JUDGE MARK R. ABEL

**ORDER APPROVING FIFTH REPORT OF COURT APPOINTED RECEIVER AND
APPLICATION TO ESTABLISH PROOF OF CLAIMS NOTICE AND PROCEDURE**

This matter is before the Court for consideration of the Fifth Report of Court Appointed Receiver and Application to Establish Proof of Claims Notice and Procedure (Docket No. 105, the "Fifth Report"). The Court finds that good cause exists to approve the Fifth Report.

The Court finds that the Receiver has made a full and detailed report regarding his actions taken in order to fulfill his duties as Receiver. The Court further finds that the Receiver shall distribute proofs of claim forms to those individuals and companies listed on the matrix attached as Exhibit 1 to the Fifth Report. The Court further finds that the Receiver shall send the Notice of Bar Date to File Claim attached to the Fifth Report as Exhibit 2 to those individuals and companies listed on the matrix attached as Exhibit 1 to the Fifth Report. The Court finds that the Receiver shall publish the Notice of Bar Date or a like notice, attached as Exhibit 3 to the Fifth Report, in *USA Today* on February 1, 2010 in the "Legal Monday" section and at the SEC website reporting updates for this litigation. The Court finds that this notice procedure is an efficient and effective way of notification.

The Court finds that the bar date for delivering claims to the Receiver shall be March 10, 2010, and that any holder of a claim against the receivership estate who fails to timely deliver

that holder's proof of claim upon the Receiver shall be barred from asserting such a claim and participating in any distribution in this receivership case on account of such claim.


The Court finds that after the Receiver receives the proofs of claim, he shall compare them to the records of the receivership entities and reconcile the proofs of claim and those records as described in the Fifth Report. The Receiver shall further correspond with the claimant regarding said reconciliation in order to determine if he will be required to file an objection to the proof of claim or report to the Court regarding a recommended treatment for said proof of claim. If the Receiver is required to file an objection to a proof of claim, he shall file his objection and the claimant shall have twenty-one (21) days to file a response to the objection, and the matter shall be set for hearing.

For the reasons set forth above, the Court hereby **APPROVES** the Receiver's Fifth Report and **ORDERS** the Receiver to make notification of the proof of claims bar date as set forth herein.

IT IS SO ORDERED.

1-8-2010

DATED



EDMUND A. SARGUS, JR.
UNITED STATES DISTRICT JUDGE