

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

SECURITIES & EXCHANGE COMMISSION,)	
Plaintiff,)	
)	
vs.)	CIVIL ACTION FILE
)	NO. 3:02-CV-128-DCK
FREDERICK J. GILLILAND,)	
Defendant,)	
)	
and)	
)	
MM APMC BANQUE DE COMMERCE, INC.,)	
Relief Defendant.)	

RECEIVER’S SECOND MOTION TO ALLOW CLAIMS

TO THE HONORABLE DAVID C. KEESLER, UNITED STATES MAGISTRATE JUDGE:

COMES NOW, Michael J. Quilling, the Receiver appointed by the Court in these proceedings (“Receiver”) and files this his Second Motion to Approve Claims. In support of such, the Receiver would show unto the Court as follows:

1. On May 22, 2003, the Court issued an Order appointing the Receiver. Thereafter, on October 2, 2003, the Receiver filed a Motion to Establish Claim Procedures and Approve Claim Form, which the Court granted by Order dated November 24, 2003.

2. Subsequent to the entry of the Order approving the claim form, the Receiver distributed the claim form to potential claimants. The Receiver has begun a final review of the claims and has identified the claims, which are now ready to be submitted to the Court for approval.

3. Specifically, attached hereto as Exhibit “1” is a list of claimants who have filed claims with the Receiver that the Receiver believes should be allowed in the amounts set forth in the net

claim column. As set forth in Exhibit "1", there are 12 claims in the total allowed amount of \$1,709,541.00.

4. The Receiver requests that upon final consideration of this motion the Court allow each of the claims set forth in Exhibit "1" hereto as claims in these proceedings. Other than the claims discussed in the Receiver's Objections to Claims filed contemporaneously herewith, there are no other claims to process.

WHEREFORE, premises considered, the Receiver requests that upon final consideration of this Motion the Court approve the claims as requested and for such other and further relief, general or special, at law or in equity, to which the Receiver may show himself justly entitled.

Respectfully submitted,

QUILLING SELANDER CUMMISKEY & LOWNDS, P.C.
2001 Bryan Street, Suite 1800
Dallas, Texas 75201-4240
(214) 871-2100 (Telephone)
(214) 871-2111 (Facsimile)

By: /s/ Michael J. Quilling
Michael J. Quilling
Texas State Bar No. 16432300
Email: mquilling@qsclpc.com

ATTORNEYS FOR RECEIVER

CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of June, 2007 a true and correct copy of the foregoing document was served via first class mail, with full and proper postage prepaid thereon, to:

Graham Loomis
Securities and Exchange Commission
3475 Lenox Road, Suite 1000
Atlanta, Georgia 30326

W. Robinson Deaton, Jr.
Deaton & Biggers, PLLC
402 East Graham Street
Shelby, North Carolina 28150

This Application will also be posted on the Receiver's website, www.secreceiver.com after filing.

/s/ Michael J. Quilling
Michael J. Quilling