

Having reviewed the pleadings, file and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge's findings are **accepted** as those of the court. Accordingly, the court **grants** Receiver's Third Motion to Allow "A" Claims against the Megafund Receivership Estate, filed January 10, 2007 (Docket No. 248), and allows the investor claims identified in Exhibit 1 to the Receiver's Third Motion, totaling \$52,510.00. A copy of Exhibit 1 to Receiver's Third Motion to Allow "A" Claims against the Megafund Receivership Estate is attached hereto and incorporated by reference.

It is so ordered this 28th day of February, 2007.

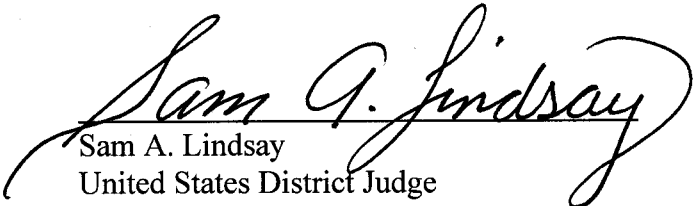

Sam A. Lindsay
United States District Judge

Exhibit “1”

Claim ID	NetClaim	Last Name	First Name	Entity	Invested With
MFA-00329	\$ 5,000.00	Cummings	Andrew K.		Megafund
MFA-00330	\$ 11,010.00	Henry	Paul M	GWP Investments	Megafund
MFA-00331	\$ 3,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00332	\$ 2,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00333	\$ 500.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00334	\$ 1,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00335	\$ 10,000.00	Hancock	Charlotte L.		Megafund
MFA-00337	\$ 20,000.00	Pember	Vyri L.		Megafund
8 claims for	\$ 52,510.00				