## UNITED STATES DISTRICT COURT WESTERN DISTRICT OF NORTH CAROLINA CHARLOTTE DIVISION

| SECURITIES & EXCHANGE COMMISSION, | )                                       |
|-----------------------------------|---|
| Plaintiff,                        | ) )                                     |
| VS.                               | ) CIVIL ACTION NO.<br>) 3:02-CV-128-DCK |
| FREDERICK J. GILLILAND,           | )                                       |
| Defendant,                        | )                                       |
| and                               | )                                       |
| MM ACMC BANQUE DE COMMERCE, INC., | )                                       |
| Relief Defendant.                 | )                                       |

## **ORDER**

On this date, the Court considered the Receiver's Third Motion to Allow Claims. The Court, being familiar with the pleadings and papers on file herein and having considered the motion, was of the opinion that it should be granted. Accordingly,

IT IS ORDERED that each of the net claims set forth in Exhibit "1" hereto shall be, and hereby are, allowed as claims in these proceedings.

Signed: August 9, 2007

David C. Keesler United States Magistrate Judge