

**IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE (AT MEMPHIS)**

REGIONS BANK,)	
as Indenture Trustee,)	
)	
Plaintiff,)	
)	
v.)	Case No. 06-cv-2239-JPM
)	
CME-CORNERS, INC., and)	
THE HEALTH, EDUCATIONAL AND)	
HOUSING FACILITY BOARD OF THE)	
COUNTY OF SHELBY, TENNESSEE,)	
)	
Defendants.)	

**ORDER APPROVING RECEIVER’S FINAL ACCOUNTING
OF ESTATE AND DISCHARGING RECEIVER FROM DUTIES**

THIS MATTER having come before the Court on the Receiver’s (i) Final Accounting of Estate and (ii) Motion and Memorandum of Law Seeking Discharge of Duties (the “Motion”); it appearing that good and sufficient notice having been given and no further notice is required; the Court having given all parties affected by the relief requested in the Motion an opportunity to express their view at a hearing on February 16, 2007; and the Court, having considered the matter, considered the evidence presented, and for other good cause appearing, **HEREBY ORDERS:**

1. The Motion is granted and the Receiver (as defined in the Motion), having fully administered the receivership estate and there remaining no further assets in the receivership estate to administer, is discharged of its duties under the Appointment Order (as defined in the Motion), the Sale Order (as defined in the Motion), and any other orders of this Court entered in the above-styled case.

2. The Receiver's final report (attached as Exhibit A to the Motion), representing an efficient administration of the receivership estate by the Receiver as an officer of the Court and at a reasonable cost, is approved.

3. The receiver bond, posted by check in the amount of \$1,000 by the Receiver (as reflected by Docket Entry No. 18 in this Case) shall be returned immediately to the Receiver at the following address: Cumberland & Ohio Co. of Texas (Attn: James A. Skinner), 732 Harpeth Trace Drive, Nashville, Tennessee 3722.

4. Neither the Receiver, nor their present or former directors, officers, employees, subsidiaries, affiliates, agents, professionals, attorneys and representatives (the "Exculpated Parties") shall have or incur any liability to any holder of a claim against the receivership estate for any act or omission in connection with, related to, or arising out of, the receivership or the administration of the receivership estate except for fraud, willful misconduct, gross negligence, criminal conduct, misuse of confidential information that causes damages, or ultra vires acts. This exculpation shall be in addition to any other protections afforded any of the parties in this lawsuit under this or any other order of this Court.

5. The Court shall retain jurisdiction with respect to any matter, issue, claim, or controversy arising out of or resulting from the receivership or administration of the receivership estate.

6. Upon entry of this Order, this order shall be considered to be a "final order" of this Court, shall be subject to appeal. Failure to appeal this Order within the time allowed by the Federal Rules of Civil Procedure or Federal Rules of Appellate Procedure shall bar any party from any relief under those particular provisions of such Rules applicable to appeals.

7. The requirements of Rule LR7.2 of the Local Rules of the United States District Court for the Western District of Tennessee are deemed to have been satisfied.

ENTERED this 1st day of March, 2007.

/s/ Jon P. McCalla
JON PHIPPS McCALLA
UNITED STATES DISTRICT JUDGE

Submitted for Entry:

/s/ Timothy G. Niarhos
Samuel K. Crocker (BPR #6094)
Timothy G. Niarhos (BPR #14428)
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