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12 **UNITED STATES BANKRUPTCY COURT**
13 **DISTRICT OF NEVADA**

14 In re:	Case No.: BK-S-06-10725 LBR
15 USA COMMERCIAL MORTGAGE COMPANY,	Case No.: BK-S-06-10726 LBR
Debtor.	Case No.: BK-S-06-10727 LBR

16 In re:	Case No.: BK-S-06-10728 LBR
17 USA CAPITAL REALTY ADVISORS, LLC,	Case No.: BK-S-06-10729 LBR
Debtor.	Chapter 11

18 In re:	Jointly Administered Under Case No. BK-S-06-10725 LBR
19 USA CAPITAL DIVERSIFIED TRUST DEED FUND,	
20 LLC,	
Debtor.	

21 In re:	NOTICE OF APPEAL
22 USA CAPITAL FIRST TRUST DEED FUND, LLC,	
23 Debtor.	

24 In re:	Hearing Date: n/a
25 USA SECURITIES, LLC,	
Debtor.	Hearing Time: n/a

26 Affects:
27 All Debtors
28 USA Commercial Mortgage Company
USA Securities, LLC
USA Capital Realty Advisors, LLC
USA Capital Diversified Trust Deed Fund,
LLC
USA Capital First Trust Deed Fund, LLC

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USA Investment Partners, LLC, Joseph Milanowski and Thomas Hantges, through their counsel, hereby appeal under 28 U.S.C. § 158(a) and Fed. R. Bankr. P. 8001(a), from the following judgments, orders, or decrees of the United States Bankruptcy Court, District of Nevada, in the above captioned cases:

1. **Order Confirming The “Debtors’ Third Amended Joint Chapter 11 Plan Of Reorganization,” As Modified Herein**, entered on the record as Docket #2376 on January 8, 2007. A copy of the Order is attached hereto as Exhibit “A,” and
2. **Findings Of Fact And Conclusions Of Law In Support Of The “Order Confirming The “Debtors’ Third Amended Joint Chapter 11 Plan Of Reorganization, As Modified Herein,”** entered on the record as Docket #2377 on January 8, 2007. A copy of the Findings of Fact and Conclusions of Law is attached hereto as Exhibit “B.”

The names of all parties to the judgments, orders, or decrees appealed from are as follows:

Annette W. Jarvis, Esq. Ray Quinney & Nebeker PC 36 South State St., Ste. 1400 Salt Lake City, UT 84145-0385 (801) 532-1500 Counsel for Debtors	Lenard E. Schwartzter, Esq. Schwartzter & McPherson Law 2850 S. Jones Blvd., Ste. 1 Las Vegas, NV 89146-5408 (702) 228-7590 Counsel for the Debtors
Marc A. Levinson, Esq. Orrick, Herrington & Sutcliffe 400 Capitol Mall, Ste. 3000 Sacramento, CA 95814 (916) 329-7921 Counsel for the Official Committee of Equity Security Holders of USA Capital Diversified Trust Deed Fund, LLC	Frank A. Merola, Esq. Stutman, Treister & Glatt, P.C. 1901 Avenue of the Stars, 12 th Fl. Los Angeles, CA 90067 (310) 228-5600 Counsel for Official Committee of Equity Security Holders of USA Capital First Trust Deed Fund LLC
Gerald M. Gordon, Esq. Greg Garman, Esq. Gordon & Silver, Ltd. 3960 Howard Hughes Pkwy, 9 th Fl Las Vegas, NV 89109	Rob Charles, Esq. Lewis & Roca, LLP LEWIS AND ROCA LLP 1 SOUTH CHURCH AVENUE #700 TUCSON, AZ 857011611 (520) 629-4427 Counsel for the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company

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<p>August B. Landis, Esq. Office of the U.S. Trustee 300 Las Vegas Blvd., S, Ste 4300 Las Vegas, NV 89101 (702) 388-6600</p>	<p>Dean Kirby, Esq. Kirby & McGuinn, A.P.C 600 B Street, Suite 1950 San Diego, CA 92101 (619) 685-4000 Counsel for Debt Acquisition Corp.</p>
<p>Robert Le Pome, Esq. 10120 S. Eastern Ave. #200 Henderson, NV 89052 (702) 492-1271 Counsel for The Alexander Group</p>	<p>Janet Chubb, Esq. Jones Vargas 100 W. Liberty St., 12th Floor Reno, NV 89501 (775) 788-2205 Counsel for The Jones Vargas Direct Lenders</p>
<p>George Davis Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, New York 10153 (212) 310-8000 Counsel for Compass Partners</p>	<p>David Cohen Warner Stephens, LLP 301 Commerce Street, #1700 Fort Worth, TX 76102 (817) 810-5250 Counsel for Sierra Liquidity Fund</p>
<p>Michael Schmahl, Esq. 1319 N. Wood Street, #3B Chicago, IL 60622 (773) 278-5223 Counsel for Dr. Gary Kantor, Mrs. Cantor and Kantor Nephrology 401K Plan</p>	<p>Eric Field, Esq. Assistant United States Attorney 333 Las Vegas Blvd. South, Suite 5000 Las Vegas, NV 89101 (702) 388-6336 Counsel for Pension Benefit Guarantee Corporation</p>
<p>Alan R. Smith, Esq. Kevin A. Darby, Esq. Law Offices of Alan R. Smith 505 Ridge Street Reno, NV 89501 (775) 786-4579 Counsel for The Lenders Protection Group</p>	<p>Gregory Walch, Esq. 400 South Fourth Street, Third Floor Las Vegas, NV 89101 (702) 791-0308 Counsel for Gregory J. Walch and Shauna M. Walch Family Trust</p>
<p>Jeffrey Sylvester Sylvester & Polednak, LTD 7371 Prairie Falcon, Suite 120 Las Vegas, NV 89128 (702) 952-5200 Counsel for USA Commercial Real Estate Group</p>	<p>Susan Scann, Esq. Deaner, Deaner, Scann, Malan & Larsen 720 South Fourth Street, Suite 300 Las Vegas, NV 89101 (702) 382-6911 Counsel for Copper Sage Commercial Center and Binford Medical Developers</p>
<p>Andrew Brumby, Esq. Shutts & Brown, LLP 300 South Orange Ave., Suite 1000 Orlando, FL 32802 (407) 423-3200 Counsel for Standard Property Development</p>	<p>Wade Gochnour, Esq. 1117 South Rancho Drive Las Vegas, NV 89102 (702) 474-7557 Counsel for Liberty Bank</p>

1 DATED this 18th day of January, 2007.

2 **WOODBURY & KESLER, P.C.**

3
4 /s/ Russell S. Walker

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