UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF FLORIDA

CASE NO. 03-80612-CIV-MARRA/JOHNSON

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

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MICHAEL LAUER et al.,

Defendants,

and

LANCER OFFSHORE, INC., et al.,

Relief Defendants.

ORDER AFFIRMING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

THIS CAUSE is before the undersigned on the Sixteenth Interim Application for Compensation of Fees and Costs of Accountants for Receiver (Berkowitz Dick Pollack & Brandt) (DE 2247) ("BDPB's Sixteenth Interim Application"). BDBP's Sixteenth Interim Application seeks fees in the amount of \$103,095.36 and expenses of \$53.40, for a total award of \$103,148.76.

THIS MATTER was referred to the Honorable Linnea R. Johnson, United States Magistrate Judge, Southern District of Florida. A Report and Recommendation, dated April 29, 2009 [DE 2257] has been filed, recommending that

 BDPB's Sixteenth Interim Application for Compensation of Fees and Costs (DE 2247) be GRANTED; and 2. That an order awarding payment of fees in the amount of \$103,096.36 and expenses of \$53.40, for a total of \$103,148.76 be entered.

No objections to the Report and Recommendation has been filed. Accordingly, upon a *de novo* review of the entire file and record herein, it is hereby

ORDERED AND ADJUDGED that United States Magistrate Judge Johnson's Report and Recommendation be, and the same is RATIFIED, AFFIRMED and APPROVED in its entirety [DE 2257]. The Receiver is directed to pay the compensation as detailed above.

DONE AND ORDERED in Chambers at West Palm Beach, Palm Beach County, Florida, this 8th day of June, 2009.

KENNETH A. MARRA United States District Judge

copies to: All counsel of record Magistrate Judge Linnea R. Johnson