

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL  
TRADE PARTNERS, INC., et al.,

Defendants.

/

**ORDER APPROVING AND ADOPTING**  
**MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION**

On May 17, 2011, Magistrate Judge Ellen S. Carmody filed a Report and Recommendation ("R&R") regarding the Receiver's Motion to Disallow/Adjust Claims filed by the IRS. (Dkt. No. 2021, Mot.; Dkt. No. 2042, R&R.) No objections to the R&R have been filed within the time period specified by 28 U.S.C. § 636(b)(1)(C). The Court has reviewed the R&R and agrees with its recommendation. Accordingly,

**IT IS HEREBY ORDERED** that the R&R regarding Docket No. 2021 (Dkt. No. 2042) is **APPROVED AND ADOPTED** as the opinion of this Court.

**IT IS FURTHER ORDERED** that the agreement between the Receiver and counsel for the IRS with respect to the claims addressed in the Motion is **APPROVED**.

**IT IS FURTHER ORDERED** that the Receiver's Motion to Disallow/Adjust Claims filed by the IRS (Dkt. No. 2021) is **DISMISSED AS RESOLVED**.

**IT IS FURTHER ORDERED** that the Receiver is authorized to pay the IRS \$9,426.79 in full and complete satisfaction of the claims.

Dated: June 23, 2011

/s/ Robert Holmes Bell

ROBERT HOLMES BELL

UNITED STATES DISTRICT JUDGE