

recommendation and, in doing so, secure *de novo* review by the district court. 28 U.S.C. § 636(b)(1)(C). Because the parties timely objected to the report and recommendation, the Court reviews the report and recommendation *de novo*. Having done so and for the reasons given in the report and recommendation, the Court overrules the parties' objections and adopts the report and recommendation as its own order.

Accordingly, the Court **ORDERS** that the report and recommendation of United States Magistrate Judge Mark Lane, (Dkt. 251), is **ADOPTED**.

IT IS ORDERED that the motions to enforce the settlement agreement, (Dkts. 209, 212), and all related briefing and docket entries are **SEVERED** into a new case number with the same caption. All docket entries in this case from Dkt. 209 to the present shall be filed in the newly severed case.

IT IS FURTHER ORDERED that PNC Bank and Columbia's Motion to Enforce Settlement Agreement, (Dkt. 212), against the Partnership, General Partner, Campos, Developer, and Chula is **GRANTED IN PART** with respect to the 2016 tax credits in the amount of \$1,999,800.

IT IS FURTHER ORDERED that the Partnership, General Partner, and Campos' Motion to Enforce Settlement Agreement, (Dkt. 209), against PNC Bank and Columbia is **GRANTED IN PART** with respect to the 2019 tax credits in the amount of \$1,402,359.75.

IT IS FURTHER ORDERED that as a result of offset: (i) PNC Bank and Columbia shall recover \$597,440.25 from the Partnership, General Partner, Campos, Developer, and Chula, and (ii) the Partnership, General Partner, and Campos shall recover \$0 from PNC Bank and Columbia.

IT IS FURTHER ORDERED that PNC Bank and Columbia's recovery of \$597,440.25 against the Partnership, General Partner, Campos, Developer, and Chula shall bear post-judgment interest at the statutory rate of 5.39% per annum.

IT IS FURTHER ORDERED that each party's request for attorney's fees is **DENIED**.

IT IS FINALLY ORDERED that all other relief not expressly set forth herein is **DENIED**.

SIGNED on January 5, 2024.

A handwritten signature in blue ink, appearing to read "R. Pitman", written over a horizontal line.

ROBERT PITMAN
UNITED STATES DISTRICT JUDGE