

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 REPORT AND RECOMMENDATION

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on May 23, 2005, recommending that the Receiver's Second Motion to Disallow/Adjust A Claims (Docket # 937) be granted. (Docket # 1016). No objections have been filed to the Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1). The Court agrees with the recommendation. Accordingly,

IT IS HEREBY ORDERED that the Report and Recommendation (Docket # 1016) is **APPROVED AND ADOPTED** as the opinion of this Court.

IT IS FURTHER ORDERED that the Receiver's Second Motion to Disallow/Adjust A Claims (Docket # 937) is **GRANTED**.

IT IS FURTHER ORDERED that the claims set forth in Exhibit A attached to the Report and Recommendation (Docket # 1016) are **ADJUSTED AND ALLOWED** in the

amount proposed by the Receiver so as to reflect the actual amount invested as opposed to including the amount of the death benefit or expected return.

IT IS FURTHER ORDERED that the following claims are adjusted and allowed in the amount proposed by the Receiver so as to take into account payments received by the claimant and/or to deduct any claim for interest:

Claim No.	Claimant	Allowed Claim
A-03883	Quality Celery & Sprout, Profit Sharing & Trust	\$26,550.14
A-01799	Makamae Corp.	\$178,638.95
A-01900	Makamae Corp.	\$39,375.00

Date: June 23, 2005

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE