

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

v.

TRADE PARTNERS, INC., et al.,

Defendants.

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Hon. Richard Alan Enslin

Case No. 1:03-cv-236

**REPORT AND RECOMMENDATION**

This matter is before the Court on the Receiver's Third Motion to Allow A Claims (Dkt. 698). On November 1, 2004, a hearing was held and the Examiner, with concurrence by the Receiver, who was not able to be present, outlined the method by which claims were submitted as approved unsecured claims against the Receivership estate. The list of A Claims was submitted to the Court as Attachment A to the motion (Dkt. 698). The methodology complied with the Court's earlier Order regarding how claims should be established (Dkt. 223). No objections to the proposed allowed claims have been filed. Thus, the undersigned recommends that the motion be granted and that the claims set forth in Exhibit A to the Receiver's Motion (Dkt. 698), totaling \$28, 930, 313.64, be allowed as unsecured claims against the Receivership estate.

Respectfully submitted,

Date: November 9, 2004

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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MICHAEL J. QUILLING,  
Receiver for Advanced Financial  
Services, Inc.,

Plaintiff,

v.

TRADE PARTNERS, INC.,

Defendant.

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Case No. 1:03-CV-236

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**ORDER APPROVING REPORT AND RECOMMENDATION**

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

**THEREFORE, IT IS ORDERED** that the Report and Recommendation of the Magistrate Judge, filed November 9, 2004, is approved and adopted as the opinion of the court.

Dated in Kalamazoo, MI:  
December 13, 2004

/s/Richard Alan Enslin  
Richard Alan Enslin  
United States District Judge