

**United States District Court, Northern District of Illinois**

<b>Name of Assigned Judge or Magistrate Judge</b>	Ronald A. Guzman	<b>Sitting Judge if Other than Assigned Judge</b>	
<b>CASE NUMBER</b>	06 CR 964 - 1	<b>DATE</b>	11/1/2012
<b>CASE TITLE</b>	United States of America vs. Michael E. Kelly		

**DOCKET ENTRY TEXT**

For the reasons set forth in this order, the Court overrules the objection to Magistrate Judge Denlow's September 19, 2012 Report and Recommendation [1438] and adopts the Report and Recommendation [1423] in full.

■ [ For further details see text below.]

Docketing to mail notices.

**STATEMENT**

The Court has reviewed the Report and Recommendation of Magistrate Judge Morton Denlow [#1423, 9/19/2012]. The Court has also reviewed and considered as an objection the document styled "Motion to Vacate Magistrate Judge Denlow's Report and Recommendation [Dkt. 1438]." The Court finds Judge Denlow's Report and Recommendation to be a well-reasoned, thoughtful and equitable determination of the factual and legal issues presented by the 345 victims who appealed the Claims Processing Agent's determinations of their total restitution amounts. The Court finds the procedure employed was fair in that it allowed all claimants an opportunity to be heard either via written submission or in person or by telephone. Many of the issues presented had previously been decided by this Court, and the Court agrees with the report that no new considerations have been raised by these appeals on the objection to the report and concurs that no change is warranted in the total restitution amounts for these victims. Some of the appeals were resolved by stipulation prior to the hearing and the Court concurs with the report that the restitution amounts as agreed to in said stipulations should be approved. Some of the appeals were filed late and the Court concurs that those appeals should be denied and the original total restitution amount as previously established should be approved for these victims. It is clear that both the Claims Processing Agent and the magistrate judge have given careful consideration to each of the claims and appeals of all claimants, that the process employed has been fair and equitable. The Court adopts in full the report and recommendation.