

*part*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**UNITED STATES OF AMERICA,** )  
 )  
 **Plaintiff,** )  
 )  
 **v.** )  
 )  
 **MICHAEL E. KELLY** )  
 )  
 **Defendant.** )

**Case No. 06 CR 964**  
**Magistrate Judge Morton Denlow**

**TO: THE HONORABLE RONALD A. GUZMAN  
UNITED STATES DISTRICT JUDGE**

**REPORT AND RECOMMENDATION**

On September 11, 2012, the parties, the Claims Processing Agent, on behalf of the Special Master, and certain persons challenging the Claims Processing Agent’s determination of the victims’ Total Restitution Amount (also referred to as “TRA”) appeared either via written submission, in person or by telephone before this Court in order to resolve these pending appeals. Prior to the hearing, victims who disagreed with the Claims Processing Agent’s determination of their TRA were provided an opportunity to appeal those determinations to this Court pursuant to the terms of the Amended Claims Procedure Order dated June 14, 2010, as further amended on July 28, 2010 (“**Amended Claims Procedure Order**”). Of the 345 appeals filed: 267 were legal issue appeals based solely on the lack of interest and/or rent included in the calculation of the Total Restitution Amount; 25 appeals were based on other legal issues; 29 appeals were based on factual disputes; and 24 appeals

were resolved prior to the hearing through the filing of a Stipulation to Withdraw Appeal and an agreement as to the victims' Total Restitution Amount.

Those victims with legal issue appeals were invited to participate at the hearing via written submission or in person, while those victims with factual issue-based appeals or with a combination of factual and legal issue-based appeals were also invited to appear at the hearing via telephone.

After consideration of the written submissions and the factual and legal arguments raised at the September 11, 2012 hearing and for the reasons stated herein and at the hearing, the Court recommends as follows:

**A. Legal Issue-Based Appeals –Interest and/or Rental Payments.**

Two hundred sixty-seven (267) appeals were based solely on the issue of interest and/or rental payments allegedly promised by Michael E. Kelly being included in the calculation of the victims' TRA. Each victim who appealed the determination of their TRA based on this issue requested that they be allowed full restitution to include all rental payments, interest and all other losses incurred. An appeal summary was filed with the Court on August 30, 2012. [Dkt. 1411]. The Appeal Summary identifies each of the 267 victims who filed an appeal based on this issue. (A copy is also attached as **Exhibit A.**)

This issue was previously reviewed and decided by this Court in its Report and Recommendation [Dkt. 859] dated December 21, 2011, as affirmed in a Minute entry dated January 24, 2012 [Dkt. 906], and as corrected on March 22, 2012 [Dkt. 912] (“**December**

**2011 Report and Recommendation**”), that stated, “The starting point for calculating the restitution should be the value of the actual loss suffered by the victim, i.e. the total amount of money paid by a victim to obtain a universal lease. The amount of money a victim paid in penalties for withdrawing money (e.g. from an IRA) to buy a universal lease should be included as ‘loss’ to the extent it can be efficiently determined.” This Court further stated that, “In calculating the ‘loss amount’ ... the amount to be paid to a victim must be reduced by any amount of property or value that was ‘returned’ to the victim.” This Court further stated that, “Although a district court has authority to authorize pre-judgment interest, the circumstances of this case militate against doing so. Given the amount of money that the Special Master seems likely to recover, this Court does not deem it in the best interests of the victims as a whole to calculate prejudgment interest unless and until all victims are made whole (as described above) through restitution payments.”

Nothing submitted for this Court’s consideration in connection with the September 11<sup>th</sup> hearing warrants a change in this previous ruling. Therefore, the Court recommends that the 267 appeals based solely on the issue of the inclusion of interest and/or rental payments should be denied and the Total Restitution Amounts for each of these victims shall remain as previously established by the Claims Processing Agent.

**B. Legal Issue-Based Appeals—Other.**

Twenty-five (25) of the appeals received pertained to other legal issues also previously addressed by this Court. The Claims Processing Agent has filed with this Court an Appeal

Summary as to each of the twenty-five (25) legal issue-based appeals. A complete list of the Victim Claimants with “Other” legal issue-based appeals can be found on the attached **Exhibit B**.

The legal issues addressed in these appeals include: the deduction of commissions received from the broker’s TRA; subordination of claims for brokers with leases purchased with funds obtained in lieu of or from commissions; deduction of payments received from the TRA; lack of interest and/or rental payments included in TRA and the purchase of a Bella Vista condominium which was excluded from restitution. These issues were also addressed in this Court’s December 2011 Report and Recommendation [Dkt. 859] and/or the approved Amended Claims Procedure Order [Dkt. 419] which defines the formula for calculating restitution. In addition, these legal issues are also the subject of the *Government’s Motion to Deny Legal Issue Based Appeals of Restitution Determinations* filed with the Court on August 21, 2012 [Dkt. 1327].

As nothing was presented at the September 11<sup>th</sup> hearing to warrant a change in the Court’s previous rulings, this Court recommends that the Total Restitution Amounts for these twenty-five (25) Victim Claimants remain as established by the Claims Processing Agent and as reflected on the attached Exhibit B.

**C. Factual Issue-Based Appeals or Combination of Legal and Factual Issues.**

The Claims Processing Agent has filed with this Court an Appeal Summary for each of the twenty-nine (29) factual issue-based or combination of legal and factual issue-based

appeals. A list of the twenty-nine (29) Victim Claimants with factual based appeals can also be found on the attached **Exhibit C**. For the reasons as set forth in the Appeal Summaries and as set forth on the record based on information provided at the September 11<sup>th</sup> hearing, the Court recommends that the Total Restitution Amounts as established by the Claims Processing Agent and as reflected on the attached Exhibit C be approved.

**D. Appeals Resolved by Stipulation.**

As mentioned above, twenty-four (24) appeals were resolved prior to the September 11<sup>th</sup> hearing by agreement between the Victim Claimant and the Claims Processing Agent, as evidenced by a Stipulation to Withdraw Appeal filed with the Court as to each victim, and as further outlined on the attached **Exhibit D**. The Court recommends that the Total Restitution Amounts as agreed to between the Victim Claimants and the Claims Processing Agent and as reflected on the attached Exhibit D be approved.

**E. Untimely Appeals.**

According to the Amended Claims Procedure, any and all victim appeals regarding the calculation of their Total Restitution Amount were required to be filed with the Court no later than thirty (30) days from the date of the Victim's Final Determination Notice. In addition, this Court issued a Statement dated August 8, 2012 [Dkt. 1321] informing victims that the appeal process was strictly for those victims with timely filed appeals and that if a victim did not file a timely appeal they would not be eligible to participate in the appeal process. Although the Claims Processing Agent attempted to be lenient in its deadlines, the

appeals for the eleven (11) Victim Claimants on the attached **Exhibit E** were either filed with the Court on or after August 8, 2012 or submitted to the Claims Processing Agent's office on or after August 8, 2012; all of which were well past the thirty (30) day deadline to file their personal appeal. These eleven (11) appeals should therefore be denied as untimely and the Claims Processing Agent's calculation of their Total Restitution Amount as previously established should be approved as indicated on the attached Exhibit E.

## CONCLUSION

The Claims Processing Agent has calculated Total Restitution Amounts for approximately 8,400 victims of defendant Michael Kelly's scheme to defraud. Of the approximately 8,400 victim claims, only 345 victims timely filed appeals to this Court.

After considering each of the Victim Claimant appeals, Appeal Summaries provided by the Claims Processing Agent, information provided by the Victim Claimants, either via written submission, in person or via telephone conference and all legal and factual arguments provided at the September 11<sup>th</sup> hearing, this Court affirms the Claims Processing Agent's calculations as further provided herein.

Dated: September 19, 2012

**Respectfully submitted,**



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**MORTON DENLOW**  
**UNITED STATES MAGISTRATE JUDGE**

Any objections to the Report and Recommendation must be filed with the Clerk of the Court within fourteen (14) days of the receipt of this notice. Failure to file objections within the specified time waives the right to object to or appeal the Magistrate Judge's Report and Recommendation

*USA v. Michael E. Kelly*  
Case No. 06 CR 964

**EXHIBIT A**  
**to**  
**REPORT AND RECOMMENDATION**



**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, ) Case No.: 06-cr-964  
 v. )  
 ) Hon. Ronald A. Guzman  
 )  
 MICHAEL E. KELLY )  
 )  
 Defendant, )  
 )

**APPEAL SUMMARY**

**Victim Name ("Claimant"):** (See Attached Exhibit A)

**Victim Claim No:** (See Attached Exhibit A)

**Lease No(s):** (See Attached Exhibit A)

**Appeal Docket Entry #:** (See Attached Exhibit A)

**Legal Issue – Interest and/or Rental Payments**

**Review on Appeal:**

The Claimants indicated on the attached Exhibit A have advised us that they are dissatisfied with the Claim Processing Agent's final determination of their "Total Restitution Amount" (or "TRA") as stated in their respective Final Determination Notices. The Claimants have requested that the Claims Processing Agent recognize a TRA with the inclusion of all alleged accumulated interest and/or rental payments to be used as the basis for any distributions from the Restitution Fund. The Claims Processing Agent has carefully reviewed the request for appeal of the Claimants Final Determinations and all supplemental materials provided, and recommends to the court as follows:

- The Claimant's appeal of their TRA should be approved, and his/her TRA is determined to be \$ \_\_\_\_\_.
- The Claimant's appeal should be approved in part and denied in part, and his/her TRA should be determined as \$ \_\_\_\_\_. The basis for the partial denial of the appeal is set forth under "Comments" below.
- The Claimants appeals should be denied, and their TRA determined to be as set forth by the Claims Processing Agent in their individual Final Determination Notice and/or Victim Claim Form. The basis for the denial of the appeal is set forth under "Comments" below.

**Comments:**

The Claimants have appealed the final determination of their TRA based on the sole argument that they should have all interest and/or rental payments that were promised under their universal lease agreements included in their TRA.

Page 2

This Court stated in its Report and Recommendation to Honorable Ronald A. Guzman dated December 21, 2011, as affirmed in a Minute entry dated January 24, 2012, and as corrected on March 22, 2012, that, "The starting point for calculating the restitution should be the value of the actual loss suffered by the victim, i.e. the total amount of money paid by a victim to obtain a universal lease. The amount of money a victim paid in penalties for withdrawing money (e.g. from an IRA) to buy a universal lease should be included as 'loss' to the extent it can be efficiently determined." This Court further stated that, "In calculating the 'loss amount' ... the amount to be paid to a victim must be reduced by any amount of property or value that was 'returned' to the victim." As commissions are value returned to the Claimant, these amounts must be deducted from their TRA.

This Court further determined that although the court has authority to authorize pre-judgment interest, the circumstances of this case are not in favor of doing so as the amount potentially to be recovered is not likely to cover the victims total loss. Therefore, the court determined that it was not in the best interest of victims to calculate and add pre-judgment interest to the Total Restitution Amounts "unless and until all victims are made whole through restitution payments."

The Claimants are therefore not entitled to the accumulation of interest and/or rental payments included in their TRA unless and until all victims are made whole through restitution payments. Therefore the Claims Processing Agent recommends that the Claimants appeals be denied and their TRA remain as set forth by the Claims Processing Agent in their respective Final Determination Notices or Victim Claim Forms.

Respectfully submitted:

STENGER & STENGER PC  
CLAIMS PROCESSING AGENT

Dated: August 30, 2012

s/ Laura D. Duston  
Laura D. Duston  
Attorney for Claims Processing Agent

	Claimant's Name	Claim Number	Lease Numbers in Claim	Docket Entry Number of Appeal
1	Ackerman/Jimmy	MK000032	L6443	942
2	Albrecht/Lewis	MK000105	L8641, L8646	978
3	Anderson/Ralph	MK000233	L6339	988
4	Angelo/Nina	MK000252	L0152, L0153	964
5	Armstrong Jr/Clarence	MK000301	L9212	1037
6	Bailey/Clyde and Dorothy	MK000422	L9735	976
7	Barker/Loyce	MK000497	L4594A-9, L4595A-9	
8	Barklow/Eleanor	MK000500	L7203	
9	Barnett/Herbert L	MK000524	L5603, L7842	1127
10	Barney/William	MK000526	L9206	966
11	Bates/Estate of Darlene M.	MK000573	L10606, L11784	1086
12	Bauer/Larry and Peggy	MK000589	L11622, L11623	
13	Beard/Virginia	MK000610	L11459	1093
14	Bergquist/Eugene	MK000736	L1248A, L7924	1049
15	Bergquist/Eugene and Marlene	MK000737	L1251A	1049, 1050
16	Bergquist/Marlene	MK000740	L1247, L2131A, L7933	1050
17	Bethell/Sandra	MK000763	L12033	1010
18	Blahnik/Robert P and Jeanne	MK000834	L11980	1098
19	Blanchard/Alan	MK000859	L11723, L1933A, L2550A, L5894, L7402	
20	Blaske/Terance L	MK000871	L1644A, L11651A	1017
21	Boeker Family Trust	MK000921	L3210A	1103
22	Brinegar/Jerry B	MK001148	L11042, L5113	1100
23	Cagle/Mattie C	MK001446	L4529A-9	
24	Carrier/Bernice A	MK001554	L3655A, L3796A	
25	Carrier/Harley	MK001553	L3668A	

	Claimant Name	Claim Number	Case Number(s) in Court	Docket Entry Number of Appeal
26	Carter/Gary W	MK001572	L2787A	
27	Carter/Johnny L	MK001580	L5618	1104
28	Castellaw/Judie	MK001607	L5288	
29	Chappell Family Revocable Trust	MK001660	L11269	
30	Chubb/Estate of Allan B	MK001782	L8445	967, 1212
31	Chubb/Joyce and Estate of Allan B	MK001781	L8446	1212
32	Clemans/Bonnie	MK001849	L11580, L8594, L9659	1085
33	Clemans/Connie	MK001848	L6789	1080
34	Cline/Scott	not on file	not on file	1150
35	Conley/Denise	MK001943	L5493	1022
36	Cook/Michael B and Cynthia M	MK001969	L6641	1083
37	Copple/Glen I	MK001996	L0494	1000
38	Copple/Glen I and Timothy L	MK001997	L0492	999, 1000
39	Cote/Allan	MK002047	L9118	1023, 1147
40	Cottam/Laurel	MK002049	L9863	1154
41	Coulon/Claude	MK002060	L7610, L7825	959
42	Crabtree/Patricia	MK002092	L7484	994
43	Critchlow/Roy	MK002118	L11533	1149
44	Critchlow/Roy and Ernestine	MK002119	L3410A	1149
45	Cromer/Hattie	MK002121	L10153	945
46	Crosby Family Trust	MK002133	L11775	990
47	Davis/Barbara S	MK002313	L5636	1111
48	Davis/Donna	MK002322	L8448	949
49	Davis/Joyce A	MK002290	L10354	
50	Davis/Rayford W	MK002315	L7202	1012

	Victim Name	Case Number	Case Numbers in Claim	Docket Entry Number of Appeal
51	Davis/Robert A	MK002321	L8439	949
52	Davis/Robert A and Donna	MK002320	L8397	949
53	Dennis/Myron	MK002420	L11659, L12009, L12010	
54	Dennison/Christine K	not on file	not on file	980
55	Didonna/Traci and Michael	MK002492	L9508	1089
56	Dimmick/Lindsey	MK002508	L11358	1006
57	Dingus/Charlotte	MK002513	L5307	984
58	Eckstein/Bert B	MK002767	L11041	1020
59	Edward L Baker & Jedy L Baker Revocable Living Trust	MK002786	L6280	1115
60	Edwards/Victoria	MK002791	L11339	1038
61	Ely-Croft/Beate	MK002855	L11918	
62	Engelhardt/May	MK002869	L6203	1044
63	Evans/Carolyn J	MK002959	L6027, L8678	
64	Evans/Christopher	MK002958	L9971	
65	Fields/Angela	not on file	not on file	
66	Fienhold/Daniel L	MK003061	L3803A	1062
67	Fite/Evelyn	MK003101	L6547	973
68	Fowler/Barbara	MK003187	L6921, L7165	995
69	Fresquez/Sam	MK003251	L2270A	979
70	Fromer/Jimmy D	not on file	not on file	944
71	Fulk/Jean	MK003498	L6787	
72	Gearhart Jr/James H	MK003400	L6301, L9150	1056
73	Gearhart/Joseph P	MK003397	L11073	1090
74	George L & JoAnne L Coulter III Revocable Living Trust	MK003420	L10325, L8364, L10885, L6675, L4951, L5682	
75	Geubelle/Gilbert	MK003443	L10262	961

Victim Claimants with Appeals Regarding Interest and/or Rental Payments

	Victim Name	Claim Number	Lease Numbers in Claim	Docket Entry Number of Appeal
76	Gholson/James and Estate of Maxine	MK003447	L7556	
77	Giles/John N	MK003476	L11719, L11933	1021
78	Gilliland/Judy L	MK003497	L8352	
79	Goers/James D	MK003551	L10052, L3692A, L7245, L11438	1092
80	Grabner/Joyce	MK003642	L7473	1026
81	Grabner/Robert	MK003641	L7522	1026
82	Griggs/Judy	MK003754	R20057	
83	Grobe/Dorothy A	MK003762	L7775, L7485	1048
84	Gust/Connie	MK003806	L11938	1107
85	Hale/Dorcas	MK003856	L7972	1157
86	Harnsberger/Dennis	MK003965	L9630	975, 1025
87	Harnsberger/Dennis and Barbara	MK003964	L11610	975
88	Hartman/Jeanette W	MK004017	L8009, L10717	1176, 1177
89	Hayes/Patricia N	MK004059	L7486	1027, 1054
90	HDGG, Inc	MK004071	L3312A	1047
91	Hebda/Danette	MK004091	L2243A	1134
92	Henderson/Ray and Stella	MK004151	L3040A	
93	Henderson/Sharon K	MK004152	L6497	983
94	Hendrixson/Estate of Joe	MK004159	L2804	956
95	Hendrixson/Nadean	MK004160	L4231A	1001, 1194
96	Hoelscher/Leon and Shirley	MK004358	L11351, L11799	989
97	Hoelzel/Cecilia	MK004360	L4631A-9	1199
98	Hopper/Leona	MK004442	L6419	
99	Hopper/Thelbert	MK004441	L2406A	
100	Hostetler/Normal	MK004459	L7870, L7871	970

#	Claim Name	Claim Number	Case Numbers in Claim	Docket Entry Number of Appeal
101	Houser/Gayle	MK004472	L8060	1126
102	Huser/Clayton	MK004578	L8465	1029
103	Huser/William	MK004577	L5467	1030
104	Ison/Delmer	MK004636	L9110	1122
105	Ison/Ramona	MK004634	L9104, L9114	1121
106	Jackson/Lois E	MK004666	L8438	1036
107	James M Rand & Bernita Rand Revocable Living Trust	MK004697	L6281	1008
108	Jeffers/Wilma	MK004716	L9623	1059
109	Johnson/Douglas	MK004846	L9741	1019
110	Johnson/Geneva	MK004825	L6005	946
111	Johnson/Linda and Mitchell	MK004834	L10339, L10703	997
112	Johnson/Louise	MK004822	L3831A	1181
113	Jones/Almeta J	MK004921	L10454, L10457, L8919	
114	Jones/Lynda	MK004905	R20045	1130
115	Joyce/Kelly L	MK004948	L10029	
116	Keith/John H and Thelma C	MK005034	L9434	
117	Kelly/Ronald W	MK005054	L11106, L12007, L12032	1011
118	Kent/Theron and Divina	MK005079	L2771A, L10331, L4906	1043
119	King/Patricia M	MK005143	L5149	987
120	Kleinhesselink/Arthur	MK005200	L11271	1009
121	Knebel/Donald	MK005220	L9186	1063
122	Kuhl/Philip B and Donna	MK005357	L0506, L4146A	1148
123	Lackey/Sandra	MK005396	L3064A	
124	Lagana/Angelo and Catherine	MK000254	L6278	1004, 1152
125	Lamm/Elvera	MK005435	L912	1031

Exhibit A  
Victim Claimants with Appeals Regarding Interest and/or Rental Payments

Case Number	Victim Name	Claim Number	Lease Numbers in Claim	Docket Entry Number or Appeal
126	Lamm/Lisa	MK005436	L4270A	1002
127	Lamm/Terry	MK005432	R21025	1003
128	Larner/Mark	MK005478	L7768	996
129	Larrey/Inge	MK005848	L3303A, L3199A	1164
130	Leason/Stephen	MK005576	L10218	1125
131	Lee/James H	MK005604	L7232	1051
132	Leischner/John	MK005627	L3194A, L7759	
133	Lies/Marie	MK005734	L6753	1041
134	Lovett/Betty	not on file	not on file	1042
135	Lowery/Gerald	MK005882	L9317, L6080	991
136	Luthe/John	MK005920	L7802	1155
137	Majka Jr/Walter	MK006003	L9285	1078
138	Maller/Aileen E	MK006015	L10100, L1476A, L3109A	
139	Marquette/Thomas	MK006091	L7618	965
140	Marx/Shirley	MK006144	L8847	
141	Mauk/Sandra N	MK006207	L10629	950
142	Mauk/Wallace B	MK006206	L3488A	951
143	McClusky/Robert	MK006275	L8927	1040
144	McClusky/Robert and Eva	MK006274	L7222	1040
145	McCoy Jr/Frank G and Ikuko	MK006289	L8370, L9513	1039
146	McKean/Donald	MK006364	L7627	958
147	McKean/Mary Ann	MK006363	L7628	958
148	McKean/Richard	MK006366	L7482	958
149	McKean/Richard and Mary Ann	MK006365	L7606	958
150	McKenna/Jason	MK006369	L5749	1028, 1055



Victim Claimants with Appeals Regarding Interest and/or Rental Payments

	Claim Name	Claim Number	Case Numbers in Claim	Docket Entry Number
151	McKenna/Teresa A	MK006370	L7362	1084
152	Mellin/Rawland O	MK006456	L1756A	1142
153	Miller/Mildred	MK006571	L9597	
154	Moe/Alan	MK006655	L6326	1120
155	Moe/Carol	MK006654	L6327	1119
156	Monroe/Carlos and Harriett	MK006664	L4409A, L2224A	1167, 1168
157	Monroe/Harriett	MK006665	L2081A	1168
158	Montgomery/Esther A	MK006673	L0594	1195
159	Morrow/Mildred	MK006782	L8654	1053
160	Munster II/James	MK006821	L7319	1046
161	Murray/Michael J	MK006832	L5080	
162	National Association of Retired Persons	MK006886	L11766	971
163	Newby/Barge Darrell	MK006937	L10195	1159
164	Newton/Thomas	MK006945	L9146	986
165	Ohnoutka/Le Roy	MK007087	L9198	
166	Ohnoutka/Le Roy	MK007087	L9198	1015
167	Ohnoutka/Lillian	MK007085	L10247, L8991	
168	Ohnoutka/Lillian	MK007085	L10247, L8991	940
169	Olson/Herbert G	MK007118	R20043	1151
170	Passenheim/Burr C	MK007282	L6232	1105
171	Patrick/Alberta E	MK007294	L0692, L0693, L1925A, L1930A	
172	Patterson/Charles O	MK007303	L9013	1061
173	Patterson/Judy	MK007302	L10387	1060
174	Potter/Bart H	MK007635	L4066A	
175	Powell/Charlotte	MK007641	L6292	1005

Case Number	Victim Name(s)	Claim Number	Case Number, If Claim	Docket Entry Number of Appeal
176	Powers/Betty	MK007649	L10902	1097
177	Pylant/Wyman	MK007722	L8636	
178	Quiros/Colleen	MK007729	L2456A, L4006A	1034
179	Ramey Family Charitable Trust	MK007770	L5754	1013
180	Read/Alice	MK007845	L4281A, L4200A	1155
181	Rinehart/Theima	MK008061	L10242	1174
182	Rittenhouse/Dave	not on file	not on file	993
183	Roseberry/Carol	MK008231	L8353, L8798	1114
184	Royer/Winona B	MK008270	L6541	1087
185	Rybert/Wyman	not on file	not on file	1052
186	Santoloci/Mary	not on file	not on file	1113
187	Schreiber/Lisa M	MK008567	L3773A	1166
188	Schultz/G Kent and Donna	MK008585	L8511	1145
189	Segovia/Luis	MK008650	L5448	
190	Segovia/Luis	MK008650	L5448	977
191	Selgrath/Kathryn	MK008658	L0171, L4660A	963
192	Shauck/Pamela	MK008722	L9655	1136
193	Simon/Joan	MK008830	L8200, L7762	1014
194	Sims/Leon	MK008839	L7210	
195	Sisemore/Gary	MK008853	L6120	
196	Slater/Elfriede	MK008878	L4876	1032
197	Smith/Norietta	MK008514	L11008	
198	Spangler/Harriett	MK009077	L8577	
199	Sparksys Invesment Group	MK009089	L10904	1129
200	Staton/Ira Weldon	MK009165	L4135A-9	

Victim Claimants with Appeals Regarding Interest and/or Rental Payments

	Victim Name(s)	Claim Number	Case Numbers in Claim	Docket Entry Number
201	Staton/Ira Weldon and Jo Ann	MK009163	L0329, L0441, L4140A-9	968, 972
202	Staton/Jo Ann	MK009167	L0440, L7715	
203	Stemmer/Janet L	MK009205	L5961	955
204	Stephens/Jack	MK009215	L1538A	947
205	Stephens/Jolene	MK009216	L1537A, L7315	948
206	Stewart/Gerald R	MK009247	L9654	1081
207	Storms Family Trust	MK009315	L6037, L6597	1185
208	Storms/Ernest	MK009314	L2777A	1185
209	Sturgeon/Matilda	MK009365	L1754A	1124
210	Sturgeon/Steve	MK009363	L0680	1123
211	Sturgeon/Steve and Honey	MK009364	L3695A	1123
212	Svoboda/William and Mary	MK009399	L6087	
213	Swenson/Richard and Judith	MK009420	L10111	938, 981
214	Swinney/Carolyn C	MK009425	L5717	1033
215	Swyhart/LeRoy W	MK009429	L9555	1112
216	Thacker/Mable	MK009524	L7537	
217	Thacker/Raymond and Mable	MK009522	L7536	
218	Thacker/Raymond D	MK009523	L7534	
219	Throop/Jack	MK009630	L9955	982
220	Toombs/Danny	MK009690	L10706	
221	Trapp/Marcella	MK009706	L10144, L5598, L5604	1058
222	Trujillo/Sandra and Wilfred	MK009734	L10745	1169
223	Trujillo/Wilfred	MK009733	L10748	1170
224	Tyson/Janet	MK009804	L9251, L9769	
225	Ulrey/Connie	MK009824	L11656, L7364	1024

#	Victim Name/s	Claim Number	Case Numbers in Claim	Doc Ref Entry Number of Appeal
226	Vance/Donnie Sue	MK009882	L0784, L4362A-9, L7480, L4255A-9, L6250	1091
227	Vaughan/Teresa	MK009917	L7885	
228	Von Harten/Estate of Roberta	MK009981	L5764	
229	Walker/William	MK010043	L4684A	960
230	Walz/Darlene	MK010081	L8475	954
231	Wayne/Wilma	MK010163	L9959, L2444A, L0227, L0567, L6988	1057
232	Wells/Donna	MK010244	L6595, L4702A	1116
233	Wells/Kimberly and Donna	MK010243	L6568	1116, 1117
234	Wells/Kimberly and Hobart/Kayla	MK010247	L7207	1117, 1118
235	Wheatley/Betty L	MK010291	L11983, L5631	1135
236	Wheatley/Winifred	MK010293	L5629	1158
237	Wheeler/Helen R	MK010301	L9549	1101
238	Wicker/Nancy	MK010368	L8470	1106
239	Wickersham/Charles	MK010370	L1656A	
240	Wickersham/Gail	MK010371	L1657A, L2319A	
241	Wickizer/Margaret	MK010374	L5303	1045
242	Williams Family Trust	MK010479	L6937	1197
243	Williams/Ralph and Katherine	MK010481	L9171	969
244	Wills/Joan	MK010502	L8848, L8850	992
245	Wills/Joan	MK010502	L8848, L8850	1137
246	Wilson/Martha	MK010538	L11105	
247	Wilson/Terry W and Patricia	MK010537	L7855	985
248	Windsor/Ronald	MK010561	L1571A, L7934	
249	Windsor/Yvonne	MK010560	L4668A-9	
250	Winn/Edith	MK010571	L9418	

	Claimant Name	Claim Number	Lease Numbers in Claim	Docket Entry Number of Appeal
251	Wogslund/Lorna and Willard	MK010608	L1634A, L1637A	
252	Wood/Mabel	MK010643	L8431, L8797, L9207, L9962, R20052	974
253	Woolsey/Jo Ann	not on file	not on file	1160
254	Wright/Jean and Estate of Frank	MK010688	L3529A	957
255	Yondorf/Fred and Dorothy	MK010746	L7777	1016
256	Zeringue/Anthony	MK010838	L7359	1007, 1094, 1153
257	Zoll/Mark and Lisa	MK010882	L6759	1082
258	? Investments LTD	not on file	not on file	1133
259	?/?	not on file	not on file	1079
260	?/?	not on file	not on file	1128
261	?/?	not on file	not on file	1102
262	?/Kir.?	not on file	not on file	1099
263	?/Sandra	not on file	not on file	1018
264	?/William and Betty	not on file	not on file	1132
265	?Fields?/?	not on file	not on file	1146
266	?Glascock?/Shila?	not on file	not on file	1035
267	?Goft?/?	not on file	not on file	1095

*USA v. Michael E. Kelly*  
Case No. 06 CR 964

**EXHIBIT B**  
**to**  
**REPORT AND RECOMMENDATION**

#	Victim Name/s	Claim Number	Final TRA Recommended and Approved by Judge Denlow	Docket Number of Appeal Summary	Factual/Legal Dispute
1	Adamski/Gordon	MK000071	\$0.00	1361	Legal
2	Alexander/Kenneth	MK000116	\$0.00	1362	Legal
3	Blowers/Dennis P	MK000902	\$171,496.93	1363	Legal
4	Bustos/Ernest	MK001405	\$0.00	1364	Legal
5	Cline/Vickie L	MK001875	\$15,274.01	1369	Legal
6	Cole/Pamela	MK001898	\$15,274.01	1370	Legal
7	Dennett/Daniel	MK002408	\$0.00	1372	Legal
8	Dick Kelly Enterprises	MK002478	\$0.00	1375	Legal
9	Fowler/Paul	MK003194	\$0.00	1412	Legal
10	Gearhart/Richard E	MK003398	\$0.00	1378	Legal
11	Harris/Deborah	MK003999	\$26,257.73	1379	Legal
12	Inman/Patricia	MK004623	\$978.21	1381	Legal
13	McDaniel/Michele J	MK006313	\$11,758.93	1388	Legal
14	Merrick/Larry	MK006490	\$13,703.01	1389	Legal
15	Page/George	MK007203	\$86,155.00	1394	Legal
16	Page/Lori	MK007208	\$63,105.66	1395	Legal
17	Schell/Floyd and Truusje	MK008486	\$66,589.34	1397	Legal
18	Schuldenfrei/Raymond	MK007904	\$65,490.32	1398	Legal
19	Smith/Charles W	MK010933	\$0.00	1399	Legal
20	Stewart/Roger	MK009246	\$0.00	1400	Legal
21	Tyson/Martin G	MK009811	\$0.00	1403	Legal
22	Vangsnes/Bruce	MK009903	\$0.00	1404	Legal
23	Waters/Donald	MK010122	\$43,876.94	1405	Legal
24	Watkins/Sherry	MK010135	\$0.00	1406	Legal
25	Welt/Louis	MK010251	\$0.00	1407	Legal

*USA v. Michael E. Kelly*  
Case No. 06 CR 964

**EXHIBIT C**  
**to**  
**REPORT AND RECOMMENDATION**



## Factual Appeals

	Victim Name/s	Claim Number	Final TRA Recommended and Approved by Judge Denlow	Docket Number of Appeal Summary	Factual/Legal Dispute
1	Bratslava Holdings	MK001111	\$122,359.61	1410	Factual
2	Dunvegan	MK002707	\$185,043.70	1410	Factual
3	Hazel Myers Equity Group	MK004070	\$129,805.26	1410	Factual
4	Keeran-Amo Asset Group	MK005025	\$143,772.25	1410	Factual
5	Titus Asset	MK009661	\$48,851.53	1410	Factual
(1-5a)	Cancun Property Partners	No file #	\$0.00	1410	Factual
6	Carrol/Dorothy J (Liberti)	MK001562	\$0.00	1365	Factual
7	Catledge/Janie	MK001613	\$115,896.08	1366	Factual
8	Chris Zockoll Agency	MK001736	\$232,036.68	1367	Factual
9	Clement/Estate of Craig P	MK001853	\$0.00	1368	Factual
10	Crabtree/Richard	MK002093	\$40,734.14	1371	Factual
11	Dennett/Troy	MK002410	\$0.00	1373	Factual
12	Dennett/Troy and Jayma	MK002409	\$0.00	1374	Factual
13	Dietrich/Vernon	MK002495	\$70,000.00	1376	Factual
14	Herod/Horace	MK004233	\$0.00	1380	Factual
15	Ives/Estate of Lucille I	MK004639	\$55,211.22	1382	Factual
16	Jacobs/Walter	MK004671	\$0.00	1383	Factual
17	Jones/Guy	MK004919	\$105,539.64	1384	Factual
18	Jordan/James	MK004938	\$9,116.20	1385	Factual
19	Lucille I Ives Revocable Trust	MK005901	\$8,931.62	1386	Factual
20	McClure/Thelma	MK006264	\$0.00	1387	Factual
21	Monroe/Carlos R	MK006663	\$4,310.33	1390	Factual
22	Morley/Ronald and Diane	MK010953	\$0.00	1391	Factual
23	Munroe/Diane	MK006820	\$79,203.49	1392	Factual
24	Munroe/Donald	MK006819	\$317,137.20	1393	Factual
25	Rieman/Roderick	MK008035	\$0.00	1396	Factual
26	Stockdale/Yasuko	MK009274	\$68,024.16	1401	Factual
27	Tyson/Malcolm	MK009806	\$0.00	1402	Factual
28	Wisher/Jacklynn	MK010589	\$204,128.71	1408	Factual
29	Zockoll Investments LLC	MK010858	\$0.00	1409	Factual

*USA v. Michael E. Kelly*  
Case No. 06 CR 964

**EXHIBIT D**  
**to**  
**REPORT AND RECOMMENDATION**

#	Victim Name/s	Claim Number	Final TRA Recommended and Approved by Judge Denlow	Docket Number of Stipulation to Withdraw Appeal	Factual/Legal Dispute
1	Bedrosian/Kenneth	MK000647	\$79,913.79	1338	Factual
2	Boos/Julie A	MK000987	\$142,492.14	1339	Factual
3	Bowman/Lucille	MK001050	\$114,082.72	1340	Factual
4	Burdick/Estate of Charles	MK001339	\$4,500.00	1341	Factual
5	Cobb/Dwight L and Beverly S	MK001878	\$0.00	1342	Factual
6	Deans/Scott	MK002351	\$10,000.00	1343	Factual
7	Florczak/Estate of Rita	MK003130	\$39,051.32	1344	Factual
8	Graves/James and Dean	MK003699	\$10,642.14	1345	Factual
9	Harringer/Mary	MK003982	\$5,860.29	1337	Factual
10	Hasseberg Family Revocable Living Trust	MK004028	\$66,217.91	1346	Factual
11	Hubbard/ Estate of Rick D.	MK004510	\$15,554.17	1347	Factual
12	Jenner/Vearl and Judy	MK004733	\$42,171.69	1348	Factual
12a	Jenner/Vearl and Judy	MK004735	\$30,874.26	1348	Factual
13	Klaus/Robert	MK005192	\$335,225.00	1349	Factual
14	Llndeman/Dorothy	MK005758	\$0.00	1350	Factual
15	McLaws/Martha and Estate of William	MK006390	\$20,971.53	1351	Factual
16	Murray/Bobbie L	MK006833	\$16,929.34	1352	Factual
17	Nicholson/Kim	MK006959	\$5,918.84	1336	Factual
18	Porter/Anthony W and Cheaney/Estate of Norma	MK001695	\$23,659.98	1353	Factual
19	Reyes/Romona	MK007932	\$40,454.60	1354	Factual
20	Schilhab/John	MK008495	\$25,209.69	1355	Factual
21	Sherba/Robert B	MK008758	\$6,062.47	1356	Factual
22	Spangler/George	MK009079	\$69,094.31	1357	Factual
23	Walker/Nancy K.	MK010044	\$66,790.05	1358	Factual
24	Wetzel/Bryce	MK010285	\$25,000.00	1359	Factual

*USA v. Michael E. Kelly*  
Case No. 06 CR 964

**EXHIBIT E**  
**to**  
**REPORT AND RECOMMENDATION**

#	Victim Name/s	Claim Number	Final TRA Recommended and Approved by Judge Denlow	Docket Number of Appeal/Date Rec'd
1	Atamantyk/Jamie and Peter	MK000340	\$18,311.00	1414
2	Beam/Judy	MK000602	\$30,230.75	1323
3	Bell-Moodie/Joan	MK000693	\$18,130.12	1335
4	Burdette/Dennis	MK001337	\$222,062.12	8/13/2012
5	Cuevas/Ricardo Santiago Bravo	MK010946	\$0.00	8/24/2012
6	Dodd Family Trust	MK002543	\$200,000.00	8/13/2012
7	Dodd/Courtney L	MK002541	\$25,000.00	8/13/2012
8	Dodd/Matthew T	MK002540	\$25,000.00	8/13/2012
9	Keeler/Estate of Robert C.	MK005017	\$16,899.68	8/13/2012
10	Merrick/Dennis	MK006488	\$0.00	8/9/2012
11	Nance/Estate of Barbara	MK006874	\$451,965.56	8/16/2012