

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAOLO PROVENZI, IKONICK COLLECTION
LTD, and MOHAMMED ALSALOUSSI,

Defendants.

**REPORT AND
RECOMMENDATION**

1:21-cv-0398-LJV-JJM

This interpleader action involves competing claims of ownership to a 1996 Ferrari F50 automobile that was seized by United States Customs and Border Protection (“CBP”) in December 2019 while being transported by a commercial carrier from Canada into the United States. Complaint for Interpleader and Injunctive Relief [1], ¶¶6, 15.¹ Claims were filed by defendants Ikonick Collection LTD and Mohammed Alsaloussi (together, the “Ikonick defendants”), as well as by Paolo Provenzi. Answers [9, 10].

Before the court are defendants’ motions for summary judgment [178, 179, 180, 182], which have been referred to me by District Judge Lawrence J. Vilaro for initial consideration [22]. Having considered the parties’ submissions [178, 179, 180, 182, 185, 186, 189, 190] and heard oral argument on March 6, 2026 [191], for the following reasons I recommend that Provenzi’s motion [179, 180, 182] be granted, and the Ikonick defendants’ motion [178] be denied.

¹ Bracketed references are to CM/ECF docket entries, and page references are to CM/ECF pagination.

BACKGROUND

The story of the Ferrari and its trans-continental journey has been previously recounted by the court. *See* Report and Recommendation [37], United States v. Provenzi, 2022 WL 22354636, *1 (W.D.N.Y. 2022); Decision and Order [45]; United States v. Provenzi, 2022 WL 2467658, *2 (W.D.N.Y. 2022). As before, “[t]he broad contours of the Ferrari’s around-the-world travels are undisputed, but the parties do not agree about the exact nature of the transactions that led to those travels or resulted from them”. Provenzi, 2022 WL 2467658 at *2; *See* Statements of Undisputed Fact (“SOUF”) [178-2, 180].

On February 19, 2003, an Italian limited partnership called AUTOEXOTIC SAS di Paolo Provenzi & C. (“Autoexotic”) purchased the Ferrari from its prior registered owner for 260,000 Euro.² Provenzi Declaration [182-2], ¶¶2, 4, 9. Paolo Provenzi, an Italian citizen, was a “general/unlimited” partner of Autoexotic, as was his brother Roberto Provenzi,³ and their father Remigio Provenzi was a limited partner. Provenzi SOUF [180], ¶2; Provenzi Declaration [182-2], at 4-5 (¶¶3, 9), 69 (Exhibit E: Official Business Register of the Italian Chambers of Commerce and Industry [as translated]). Autoexotic registered the vehicle in Italy. Paolo Provenzi Declaration [182-2] at ¶4, 35-39 (Exhibit B: Chronological Certificate from the National Vehicle Register (PRA) [as translated]).

A month later, on March 30, 2003, Remigio took the Ferrari to the Donatello Hotel in Imola, Italy where it was “stolen by an unknown person from the parking garage”

² Provenzi avers that Autoexotic was formed in 2009. Provenzi SOUF [180], ¶2; Provenzi Declaration [182-2], ¶3. However, the partnership documents indicate the entity was formed in January 1999. *See* [182-2] at 15-18, 68. The latter makes more sense with the alleged purchase being in 2003.

³ Roberto became a partner of Autoexotic in 2009. [182-2] at 69.

overnight. Id., ¶6; Roberto Deposition [182-8] at 42-44.⁴ Remigio and Roberto had taken the Ferrari there to participate in an event for Ferrari owners. [182-8] at 43-44; [178-16] at 79. The parking garage was full of various Ferrari vehicles. [178-16] at 80. Provenzi was not aware of any other thefts occurring at that event. Id. at 82. He was told that security cameras at the premises were not operational at the time. Id. at 83. Provenzi avers that the vehicle was not insured against theft. [182-2], ¶8.

The theft was reported both to the Italian police, the International Criminal Police Organization (“Interpol”), and the car’s manufacturer. [182-2], ¶¶6-7; *see id.* at 39 (Exhibit B: PRA Certificate), 49 (Exhibit C: Stamped Letter from the Bergamo Highway Patrol Section, Criminal Investigation Squad). Nonetheless, a few months later, the Ferrari was registered in Japan. Japanese Certificate of Car Registration [31-3] at 17 (as translated). It apparently remained in Japan for 16 years, changing hands several times before ending up in the possession of Sabe Japan International Co. Ltd. (“Sabe”). Id. at 17-19; [33-8], ¶¶5-6.

Then, in March 2019, an individual contacted Provenzi, claiming that the Ferrari had been found in Japan and that the current custodian wanted to speak with him. [182-2], ¶10. Provenzi notified the Italian police, who encouraged him to set a meeting. Id. A meeting was set, but Provenzi did not attend it as he was traveling for work. Id., ¶¶11-12. His brother Roberto attended the meeting and met with a representative of Sabe. Id.; Roberto Declaration [33-8] at ¶¶5-6. According to Roberto, the Sabe representative offered 100,000 Euro to withdraw the Interpol theft report. [33-8] at ¶6. Provenzi understood that withdrawing the report would have cleared the Ferrari’s title and export from Japan. Id.; *see* Paolo Declaration [182-2] at 84 (Exhibit

⁴ Provenzi alludes to testimony by his father Remigio to this effect (*see* [180-2] at 8, 15), but no such testimony was offered. *See* [189] at 8 (indicating that Remigio was not deposed).

G: Letter signed by Orimoto Akihiro [as translated]). Roberto refused the deal and reported the offer to the Italian authorities. [33-8] at ¶8.

A few months later, defendant Mohammad Alsaloussi saw the Ferrari on an Instagram post, and reached out to a Canadian company called C.A.R. Leasing to investigate purchasing it. Ikonick SOUF ¶¶10-13. On September 18, 2019, an agreement was made for Ikonick Collection LTD (“Ikonick”), a Canadian corporation owned by Alsaloussi, to purchase the Ferrari for 150,000,000 yen (over \$1.4 million). *Id.*, ¶17. Despite the theft report not being withdrawn, Sabe was still somehow able to sell and export the Ferrari. *See id.*, ¶¶21-23.

For unexplained reasons, this sale involved several transfers: from Sabe to a Denmark company called Formula Motors; from Formula Motors to C.A.R. Leasing; and finally from C.A.R. Leasing to Ikonick. *Id.*, ¶¶15, 21, 25. The sales contract between Formula Motors and C.A.R. Leasing noted that “[a]s disclosed – the car is previously reported stolen in EU”. [178-14] at 4. The Ferrari arrived in Canada on October 15, 2019, and was released by the Canadian Border Services Agency. *Id.*, ¶¶22-23; [31-5] at 16-20.

On December 6, 2019, the Ferrari was registered to Ikonick in Alberta, Canada. Ikonick SOUF [178-2], ¶26; [178-15] at 2 (Alberta Registration Certificate). Alsaloussi then sought to ship the vehicle to Florida for the winter. Ikonick SOUF [178-2], ¶30. Alsaloussi submitted a CBP Form 3299 (“Declaration for Free Entry of Unaccompanied Articles”) in order to bring the Ferrari to the United States. [31-5] at 25-26.

On December 14, 2019, the Ferrari was inspected by the CBP. [1], ¶6. During its inspection, CBP apparently discovered a tar-like substance on the Vehicle Identification Number (“VIN”), which raised suspicions about the vehicle’s history. *Id.*, ¶¶7-8. CBP then discovered

that the Ferrari had been reported as stolen in Italy. Id., ¶¶10, 12. CBP then seized the Ferrari. Id., ¶¶10, 12.

On April 8, 2020, CBP issued a Notice of Seizure ([79-3] at 19-23) stating that the vehicle was subject to seizure and forfeiture pursuant to 19 U.S.C. §1627a(a)(1)(A), which prohibits the knowing importation (or attempted importation) of any stolen vehicle. Thereafter, both Ikonick and defendant Paolo Provenzi filed petitions for remission with CBP pursuant to 19 U.S.C. §1618, each seeking the return of the vehicle. Id. at 38-41, 96. In July 2020, CBP denied Ikonick's petition for remission (id. at 136-41) and granted Provenzi's. Id. at 143-45. This prompted the Ikonick defendants to tender a claim and cost bond to CBP in September 2020, with a request for an "immediate" referral of the matter to the United States Attorney for institution of judicial forfeiture proceedings. Id. at 149-52.

Autoexotic dissolved in November 2015. Paolo Provenzi Declaration [182-2], ¶9. Provenzi claims that under the terms of the dissolution he became the sole owner of the Ferrari, and that his family members, Roberto and Remigio, no longer have any interest in it. Id. Roberto confirms this understanding. Roberto Declaration [33-8], ¶¶2, 4. Provenzi produced a written agreement dated April 6, 2021, bearing the signatures of Roberto and Remigio, memorializing Paolo's interest in the Ferrari, and relinquishing theirs. [182-2] at 73 (Exhibit F).

By Decision and Order dated July 6, 2022 [45], Judge Vilardo accepted my Report and Recommendation [37] and denied Provenzi's motion for summary judgment as premature in light of factual issues regarding ownership about which Ikonick was entitled to conduct discovery. [45] at 22-24. He also found that New York law applied to resolving the issues of ownership. [45] at 9-21. By Decision and Order dated March 11, 2024 [98], Judge Vilardo adopted my Report and Recommendation [87] and denied Ikonick's motion to return the

property to them pursuant to Rule 41(g) for failure to establish “lawful ownership” of the Ferrari. [98] at 3. Discovery now being complete, the Ikonick defendants and Provenzi both move for summary judgment on the issue of ownership [178, 179-82].

DISCUSSION

A. Summary Judgment Standards

“Summary judgment is appropriate only if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits show that there is no genuine issue as to any material fact and that the moving party is entitled to judgment as a matter of law.” Ford v. Reynolds, 316 F.3d 351, 354 (2d Cir. 2003); *see* Fed. R. Civ. P. 56(a). “In determining whether a genuine issue of material fact exists, a court must examine the evidence in the light most favorable to, and draw all inferences in favor of, the non-movant.” Ford, 316 F.3d at 354. “Summary judgment is appropriate when ‘there can be but one reasonable conclusion as to the verdict,’ *i.e.*, ‘it is quite clear what the truth is,’ and no rational factfinder could find in favor of the nonmovant.” Soto v. Gaudett, 862 F.3d 148, 157 (2d Cir. 2017) (quotation omitted). “Summary judgment is improper if there is any evidence in the record that could reasonably support the jury’s verdict for the non-moving party.” Ford, 316 F.3d at 354.

B. The Parties’ Motions and Lawful Ownership

Provenzi renews his previously filed motion for partial summary judgment [24]; in fact, he largely re-filed the same papers. [179, 180-2, 182]. At the time, Provenzi’s motion was denied to allow the Ikonick defendants to conduct discovery on issues of fact relating to ownership. *See Provenzi*, 2022 WL 2467658 at *11. Provenzi argues that now, after three-and-a-

half years of discovery, there is still no evidence rebutting his claims that the vehicle was stolen and Provenzi succeeded to title. [189] at 5.

The Ikonick defendants argue that the evidence establishes that Ikonick purchased the Ferrari in a good-faith, arms-length transaction; that any interest Provenzi had in the vehicle was extinguished under either Italian and Japanese law; and that, therefore, Ikonick is sole and rightful owner of the Ferrari. [178-] at 6-7. Ikonick also argues that there are questions of fact as regarding Provenzi's claim the Ferrari was stolen.

1. Choice of Law

In his 2022 Decision, Judge Vilardo conducted a choice of law/conflict of law analysis as between New York and Italian law on the concept of lawful ownership and determined that New York law applied. Provenzi, 2022 WL 2467658 at *5. Applying New York choice-of-law rules, he first determined that there was an “actual conflict” between New York and Italian law in that New York law “does not permit *usucapione* or adverse possession in the case of stolen goods”. Id. at 6. Then he conducted an “interests analysis” and concluded that, due to New York's strong interest in “protecting owners” and “preventing the state from becoming a marketplace for stolen goods”, the application of New York law prevailed. Id. at 8-10.

“Generally, a magistrate judge is bound (pursuant to the doctrine of law of the case) by a prior decision by the assigned district judge in a particular case.” United States v. Perez-Vasquez, 2025 WL 1248651, *8 (N.D.N.Y. 2025); *see also* Bonet v. Annucci, 2025 WL 3647223, *5 (W.D.N.Y. 2025); Nelson v. McGrain, 2017 WL 4155420, *2 (W.D.N.Y. 2017) (“[t]he Second Circuit has not squarely addressed whether a magistrate judge can reconsider the decision of district court judge, but the prevailing weight of authority militates against it”).

The Ikonick defendants do not address my authority (if any) to reconsider Judge Vilardo’s decision regarding choice of law. Instead, they argue that Judge Vilardo’s decision was “solely for the purposes of that motion”. [178-1] at 19; *see Provenzi*, 2022 WL 2467658 at *5 (“this Court finds, for purposes of this decision, that the interest of New York in applying its law prevails”). They argue that, with discovery now complete, there is no longer a conflict of law with respect to whether Ikonick acquired good title to the Ferrari. [178-1] at 18-19.

Alternatively, they argue that, if there is a conflict, the interests analysis favors the application of either Italian or Japanese law. *Id.* at 19-20. The Ikonick defendants produce affirmations from Japanese attorney Chie Kasahara and Italian attorney Simone Cadeddu, both of whom conclude that, under the law of their respective countries, any ownership interest in the Ferrari by Autoexotic has since been terminated due to the vehicle’s presumably lawful registration in Japan. [178-13], ¶¶12-14, 19; [178-18], ¶¶17, 20.

Despite the Ikonick defendants’ proposition, I fail to see why Judge Vilardo’s decision on choice of law should not continue to control. Generally, reconsideration of a prior decision in a case is only justified when there is: (1) an intervening change in controlling law; (2) new evidence; or (3) the need to correct a clear error of law or to prevent manifest injustice. *Virgin Atlantic Airways, Ltd. v. National Mediation Board*, 956 F.2d 1245, 1255 (2d Cir. 1992); *see also Shrader v. CSZ Trans., Inc.*, 70 F.3d 255, 257 (2d Cir. 1995) (“reconsideration will generally be denied unless the moving party can point to controlling decisions or data that the court overlooked—matters, in other words, that might reasonably be expected to alter the conclusion reached by the court”).

The Ikonick defendants’ citation to the progression of discovery since Judge Vilardo’s decision ([178-1] at 18) would seem to suggest that there is some new evidence that

affects the conflict of law analysis. However, it is unclear what new information relevant to that analysis is available now that was not previously available to Judge Vilardo. In his decision, Judge Vilardo set out the following timeline:

[T]he story starts (at least for the purposes of this case) in Italy when Autoexotic acquired the Ferrari in February 2003 and registered the Ferrari in its name. . . . [Then, by theft or otherwise,] the Ferrari somehow found its way from Italy to Japan.

The Ferrari then remained in Japan for roughly sixteen years. According to the Certificate of Car Registration obtained from the Japanese Road Transportation Bureau, the Ferrari was first registered in Japan on June 25, 2003, to Marutoku, Ltd., and title was transferred at least four more times while the car was still in Japan: from Marutoku, Ltd., to Miyaoka Co., Ltd., on July 11, 2003; from Miyaoka Co., Ltd., to Total Management Co., Ltd., on July 9, 2004; from Total Management Co., Ltd., to Taiseisyoji Ltd. on December 3, 2018; and from Taiseisyoji Ltd. to Sabe, on October 1, 2019. . . .

The car arrived in Canada, and Alsaloussi acquired it from C.A.R. Leasing. Ikonick says that it then registered the Ferrari in its name in the Canadian Province of Alberta. The Ferrari was on its journey to the United States when it was stopped and seized at the New York border. Its intended destination was Florida. . . . Ikonick is in Alberta, Canada; Alsaloussi is in Florida; and Provenzi is in Italy, as was Autoexotic before its dissolution.

Provenzi, 2022 WL 2467658 at *7 (citations omitted). Those elements of the story remain uncontested. As the court recognized, and the Ikonick defendants again highlight, “[t]his constellation of facts easily could be read to conclude that any law but New York’s should apply”. Id. Nonetheless, the court found that the interests analysis compelled the application of New York law. Id. 7-10.

The Ikonick defendants’ initial argument, that there is “no conflict of law with regard to the issues at hand” ([178-1] at 18) is easily disposed of. Clearly there remains an “actual conflict” on the issue of lawful ownership of the Ferrari among the potentially applicable

legal regimes: New York, Italy, and Japan.⁵ Under New York law, “a thief cannot pass good title.” Bakalar v. Vavra, 619 F.3d 136, 140 (2d Cir. 2010). That is to say, New York law “protect[s] the right of the owner whose property has been stolen to recover that property, even if it is in the possession of a good-faith purchaser for value.” Solomon R. Guggenheim Foundation v. Lubell, 77 N.Y.2d 311, 317 (1991). Conversely, Italian law and Japanese law (at least according to Ikonick’s experts) allow a *bona fide* purchaser to acquire good title to stolen property under certain circumstances.

The Ikonick defendants’ further argument, that a revisitation of the interests analysis “necessitates a different result at this juncture of the lawsuit” ([178-1] at 19) is similarly fruitless. The Ikonick defendants point to “a litany of undisputed facts recognizing the significant contacts arising in foreign jurisdictions that relate directly to this dispute”. Id. at 20. However, as discussed above, all of those foreign contacts were known to the court at the time of its previous decision. See Provenzi, 2022 WL 2467658 at *7. Indeed, Judge Vilardo was skeptical that further discovery would have any bearing on choice of law. See id. at *5 n. 7 (“[t]he Ikonick defendants also argue that ‘applicable conflict-of-law rules require that discovery be had of the contacts of the claimants and events at issue in this case’. . . . But aside from stating New York’s choice-of-law rules described above, the Ikonick defendants offer no support for that proposition. Likewise, they fail to point the Court to a disputed ‘fact or contact’ that needs discovery for the Court to conduct a choice-of-law analysis. Instead, they point to the

⁵ The Ikonick defendants had previously argued that the application of Italian law would require reference to Japanese law “to the extent it is necessary to determine whether [the owners in Japan] were ‘good faith’ owners of the [v]ehicle”, but the court did not separately analyze Japanese law as to establishing lawful ownership. Provenzi, 2022 WL 2467658 at *5 n. 8. Interestingly, there has been no suggestion of the application of Canadian law, despite the fact that Ikonick is a Canadian entity and the Ferrari was most recently registered in Canada. Apparently, Canadian law operates similarly to New York as to the ownership of stolen goods. See 2022 WL 2467658 at *10 n. 14.

Ferrari’s significant history in Japan, its exportation to Canada, and its limited time in New York—all facts that are known”).

For all these reasons, I find there are no grounds to depart from Judge Vilardo’s previous decision that New York law applies to determining lawful ownership of the Ferrari.

2. Entitlement to Summary Judgment

With the applicable law settled, the question becomes whether there is any genuine issue of fact material to the application of New York law that would prevent an award of summary judgment. Again, this analysis does not take place in a vacuum - instead, it is teed up by Judge Vilardo’s 2022 Decision.

Agreeing with my Report and Recommendation, Judge Vilardo concluded that there were issues of fact regarding lawful ownership of the Ferrari about which the Ikonick defendants were entitled to conduct discovery, in particular “the circumstances surrounding the alleged theft of the automobile in 2003”. Provenzi, 2022 WL 2467658 at *10. Such discovery was critical because, under New York law, once an alleged theft victim “ma[kes] a threshold showing that they have an arguable claim to the [property],” the burden is placed on “the current possessor[] to prove that the [property] was not stolen”. Bakalar, 619 F.3d at 147.

Thus, Ikonick defendants’ claim to ownership hinges on whether they can demonstrate that the Ferrari was *not* stolen from Autoexotic in 2003. As before, peculiarities about the theft remain: the Ferrari was apparently the sole vehicle stolen from a garage full of Ferraris, the Ferrari somehow cleared customs in Japan and Canada despite its theft being reported to both Interpol and Ferrari, and the Ferrari was allowed to be registered in those countries. *See* 2022 WL 2467658 at *11. But pointing to peculiarities does not satisfy a party’s burden of proof. *See Lane Capital Management, Inc. v. Lane Capital Management, Inc.*, 192 F.3d

337, 346 (2d Cir. 1999) (“[t]he party bearing the burden of proof . . . has no right to take the case to jury if a favorable verdict could only be the product of ‘surmise, speculation, and conjecture’”).

Here, Provenzi has made a threshold showing that Autoexotic owned the Ferrari, and that such property was stolen. *See Howard University v. Borders*, 588 F. Supp. 3d 457, 475 (S.D.N.Y. 2022) (“[t]he undisputed evidence that Howard owned the [property] and the absence of any record that it either sold or transferred it is sufficient to make out this low threshold showing”). It is uncontested that Autoexotic purchased and registered the Ferrari in February 2003. Paolo Declaration [182-2] at 4, 35-39. Roberto Provenzi testified to the circumstances of the Ferrari’s disappearance on March 30, 2003. [182-8] at 42-44. The Ferrari was reported as stolen to the Italian authorities, Interpol, and to the manufacturer. *See* [182-2] at 4-5 (¶¶6-7), 39, 49. No records reflecting any sale or transfer of ownership by Autoexotic have been identified or produced.

While the Ikonick defendants do not concede that the Ferrari was stolen, they offer no serious basis for concluding that it was not. *See* [178-1] (“[a]lthough Ikonick does not concede that the Vehicle was stolen, any theft while the Vehicle was registered to Autoexotic, is irrelevant”). This is fatal to their claim of ownership. The Ikonick defendants’ “burden under New York law is not discharged by argument that there exists a hypothetical set of facts under which they could have gained good title to the [property]; their burden is to present evidence from which a jury could find that they in fact did gain good title to the [property]”. *Howard University*, 588 F. Supp. 3d at 478.

New York has made a policy choice to place the burden on the would-be possessor of potentially stolen property to protect himself through conducting due diligence,

extracting concessions, or procuring insurance. *See* Lubell, 77 N.Y.2d at 320 (“the . . . rule gives the owner relatively greater protection and places the burden of investigating the provenance of a [piece of property] on the potential purchaser”).

The application of that policy to the case at hand is not unreasonable. The Ikonick defendants are sophisticated parties with ample resources that made their purported purchase through specialized intermediaries. And while it is not necessary that the current possessor be aware of a previous theft (*see* Bakalar, 619 F.3d at 141), here, the Ikonick defendants were explicitly put on notice that the Ferrari had been reported as stolen. *See* [178-14] at 4 (“[a]s discussed – the car is previously reported stolen in EU”). Procuring a vehicle with a compromised title and transporting it through several international ports of entry is – to say the least – a calculated risk.

For all those reasons, I recommend that Provenzi’s motion for partial summary judgment on the issue of lawful ownership be granted, and the Ikonick defendants’ motion be denied.

C. Remaining issues

Provenzi asserted various cross-claims against the Ikonick defendants, including replevin, trespass, conversion, fraud, and unjust enrichment. Answer [10] at 3-10. The Ikonick defendants moved to dismiss the cross-claims. [178-1] at 25-29. With the exception of replevin, Provenzi did not oppose that motion. *See* [189] at 14. Therefore, those cross-claims should be dismissed.

With respect to the replevin cross-claim, “[a] cause of action sounding in replevin *must establish that the defendant is in possession of certain property* to which the plaintiff claims to have a superior right”. HSCM Bermuda Fund Ltd. v. Newco Capital Group VI LLC, 619 F.

Supp. 3d 434, 444 (S.D.N.Y. 2022) (emphasis added) (quotations omitted). As the Ikonick defendants are not currently in possession of the property (and, if my recommendation is accepted, will not attain possession), I agree that the replevin claim as against those parties is not cognizable.

The Ikonick defendants also asserted a cross-claim against Provenzi asserting “that Mr. Alsaloussi and Ikonick are the full legal owners of the Property, entitled to immediate possession and all rights of ownership”. [9] at 6. If my recommendation resolving the issue of legal ownership is adopted, then this alleged cross-claim would be resolved as well. In that event, there would be no active claims involving the Ikonick defendants, and thus I recommend their dismissal from the case.

Finally, the Ikonick defendants called into question whether Provenzi acquired title upon Autoexotic’s dissolution in 2015. *See* [178-1] at 21. In light of the uncontested evidence that Provenzi succeeded to Autoexotic’s ownership rights in the Ferrari (*see* [182-2], ¶9; [33-8], ¶¶2, 4; [182-2] at 73), and the fact that neither Remigio nor Roberto have filed a competing claim in this action, I am satisfied that Provenzi has established his right to take title and possession of the vehicle.

CONCLUSION

For these reasons, I recommend that the Ikonick defendants’ motion for summary judgment [178] be denied in material part, that the Ikonick defendants be dismissed from this action, and that Provenzi’s motion [179, 180, 182] be granted in material part. Unless otherwise ordered by Judge Vilardo, any objections to this Report and Recommendation must be filed with the clerk of this court by May 29, 2026. Any requests for extension of this deadline must be made to District Judge Vilardo. A party who “fails to object timely . . . waives any right to

further judicial review of [this] decision”. Wesolek v. Canadair Ltd., 838 F. 2d 55, 58 (2d Cir. 1988); Thomas v. Arn, 474 U.S. 140, 155 (1985).

Moreover, the district judge will ordinarily refuse to consider *de novo* arguments, case law and/or evidentiary material which could have been, but were not, presented to the magistrate judge in the first instance. Patterson-Leitch Co. v. Massachusetts Municipal Wholesale Electric Co., 840 F. 2d 985, 990-91 (1st Cir. 1988).

The parties are reminded that, pursuant to Rule 72(b) and (c) of this Court’s Local Rules of Civil Procedure, written objections shall “specifically identify the portions of the proposed findings and recommendations to which objection is made and the basis for each objection . . . supported by legal authority”, and must include “a written statement either certifying that the objections do not raise new legal/factual arguments, or identifying the new arguments and explaining why they were not raised to the Magistrate Judge”. Failure to comply with these provisions may result in the district judge’s refusal to consider the objections.

Dated: May 15, 2026

/s/
JEREMIAH J. MCCARTHY
United States Magistrate Judge