



Siedlecki again sought judicial review of this decision. On March 4, 2004, Magistrate Judge James Gallas recommended that the district court affirm the Commissioner's final decision. The Magistrate Judge found that, "while the ALJ may not have fulfilled the spirit of Judge Nugent's decision, the ALJ did fulfill it to the letter." On April 26, 2004, Judge Nugent adopted Magistrate Judge Gallas's recommendation that the Commissioner's decision be affirmed.

We conclude that the court did not abuse its discretion in affirming the decision of the Commissioner of Social Security. Upon reviewing the opinion and order issued by District Court Judge Donald Nugent in this case, we feel that the issuance of a detailed opinion by the court would be would be duplicative and would serve no useful purpose. Accordingly, we adopt the reasoning and holding of the district court in its opinion dated April 26, 2004, and **AFFIRM** its decision.