

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Judge Robert E. Blackburn**

Civil Case No. 08-cv-02639-REB-KMT

STEVEN R. RADER, and
VIVIAN L. RADER,

Petitioners,

v.

THE UNITED STATES OF AMERICA,

Respondent.

**ORDER ADOPTING RECOMMENDATION OF THE
UNITED STATES MAGISTRATE JUDGE**

Blackburn, J.

The matter before me is the **Recommendation of United States Magistrate Judge** [#14] filed June 1, 2009. No objections having been filed to the recommendation, I review it only for plain error. *See Morales-Fernandez v. Immigration & Naturalization Service*, 418 F.3d 1116, 1122 (10th Cir. 2005).¹ Finding no error, let alone plain error, in the magistrate judge's recommended disposition, I find and conclude that the recommendation should be approved and adopted in relevant part.²

¹ This standard pertains even though plaintiffs are proceeding *pro se* in this matter. *Morales-Fernandez*, 418 F.3d at 1122.

² Although the government also seeks to enforce the IRS summons, there is no argument or evidence that the third-party will not comply with the summons now that the motion to quash has been denied.

THEREFORE, IT IS ORDERED as follows:

1. That the **Recommendation of United States Magistrate Judge** [#14] filed June 1, 2009, is **APPROVED AND ADOPTED** as an order of this court;

2. That **Steven R. Rader's and Vivian L. Rader's Petition To Quash an IRS 3rd Party Summons; Steven R. Rader's and Vivian L. Rader's Request for a Show Cause/Evidentiary Hearing; Steven R. Rader's and Vivian L. Rader's Request for Protective Orders; Affidavits and Supporting Documentation; Certificate of Mailing** [#1] filed December 4, 2008, is **DENIED**;

3. That the **United States' Motion To Summarily Deny the Petition To quash and Counter-Petition To Enforce the Internal Revenue Summons** [#11] filed January 12, 2009, is **GRANTED** insofar as it seeks to dismiss the motion to quash the IRS summons served on the third-party David L. Armbrrecht;


4. That judgment **SHALL ENTER** on behalf of defendant, the United States of America, and against plaintiffs, Steven R. Rader and Vivian L. Rader, as to all claims and causes of action asserted herein;

5. That defendant is **AWARDED** its costs, to be taxed by the Clerk of the Court pursuant to Fed.R.Civ.P. 54(d)(1) and D.C.COLO.LCivR 54.1; and

6. That this case is **DISMISSED WITH PREJUDICE**.

Dated June 23, 2009, at Denver, Colorado.

BY THE COURT:


Robert E. Blackburn
United States District Judge