

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Judge Christine M. Arguello**

Civil Action No. 11-cv-02292-CMA-KLM

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES D. WELCH, and
AMRA WELCH, as nominee/alter ego of James D. Welch,

Defendants.¹

**ORDER ADOPTING AND AFFIRMING MARCH 13, 2013
RECOMMENDATION OF UNITED STATES MAGISTRATE JUDGE**

This case was referred to United States Magistrate Judge Kristen L. Mix pursuant to 28 U.S.C. § 636 and Fed. R. Civ. P. 72. (Doc. # 2.) On March 13, 2013, Judge Mix issued a Recommendation, advising the Court to grant in part and deny in part the Government's Motion for Summary Judgment against Jim D. Welch and Amra Welch (Doc. # 63) (Doc. # 101). The Recommendation stated that "the parties shall have ten (10) days after service of this Recommendation to serve and file any written objections in order to obtain reconsideration by the District Judge to whom this case is assigned." (*Id.* at 36.) It further informed the parties that "failure to serve and file specific, written

¹ On December 19, 2012, default judgment was entered against former Defendants CIT Group/Equipment Financing, Inc. and Jim D. Welch, as Executive Trustee of Celestial Pursuits Trust. (Doc. # 94.) As such, the caption on subsequent filings in this matter shall reflect the removal of those parties from this case.

objections waives *de novo* review of the Recommendation by the District Judge.” (*Id.*)
Nonetheless, neither party has filed objections.²

“In the absence of timely objection, the district court may review a magistrate’s report under any standard it deems appropriate.” *Summers v. Utah*, 927 F.2d 1165, 1167 (10th Cir. 1991) (citing *Thomas v. Arn*, 474 U.S. 140, 150 (1985) (observing that “[i]t does not appear that Congress intended to require district court review of a magistrate’s factual or legal conclusions, under a *de novo* or any other standard, when neither party objects to those findings”). Having reviewed the Recommendation, the Court discerns no clear error on the face of the record and finds that Judge Mix’s reasoning is sound.

Accordingly, it is hereby ORDERED that the Recommendation of United States Magistrate Judge Kristen L. Mix (Doc. # 101) is AFFIRMED and ADOPTED as an Order of this Court. Pursuant to the Recommendation, it is

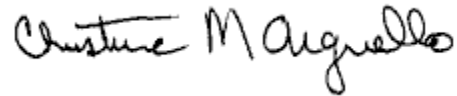
FURTHER ORDERED that the Government’s Motion for Summary Judgment against Jim D. Welch and Amra Welch (Doc. # 63) is GRANTED IN PART as to both the validity of the tax lien and the authority of the United States to foreclose said lien against the Real Property at issue in this case, and DENIED IN PART without prejudice as to the full amount sought by the Government (\$6,601,594.09). As such, it is

² Generally, under Fed. R. Civ. P. 72(b)(2), parties are given 14 days to submit objections to a magistrate judge’s recommendation. In the instant case, any error in Judge Mix’s statement that the parties would have only 10 days to submit such objections was harmless, because the Court has waited 21 days since the Recommendation to issue its ruling.

FURTHER ORDERED that, within 21 days of this Order, the Government shall file either (1) a motion for summary judgment regarding the amount of Defendant Welch's liability, or (2) a motion to set the Final Pretrial Conference.

DATED: April 08, 2013

BY THE COURT:

A handwritten signature in black ink that reads "Christine M. Arguello". The signature is written in a cursive style with a horizontal line underneath it.

CHRISTINE M. ARGUELLO
United States District Judge