

**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,
AMRA WELCH, as nominee/alter ego of James D. Welch,
JAMES D. WELCH, as Executive Trustee of Celestial Pursuits Trust, and
CIT GROUP/EQUIPMENT FINANCING, INC.,

Defendants.

**ORDER ADOPTING AND AFFIRMING SEPTEMBER 10, 2012
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 September 10, 2012, Judge Mix issued a Recommendation (Doc. # 60), advising the Court to deny Plaintiff's "Petition to Dismiss" (Doc. # 49). Defendants filed an Objection to the Recommendation on September 26, 2012. (Doc. # 62.)

When a magistrate judge issues a recommendation on a dispositive matter, Fed. R. Civ. P. 72(b)(3) requires that the district judge "determine *de novo* any part of the magistrate judge's [recommended] disposition that has been properly objected to." In conducting its review, "[t]he district judge may accept, reject, or modify the recommended disposition; receive further evidence; or return the matter to the magistrate judge with instructions." *Id.*

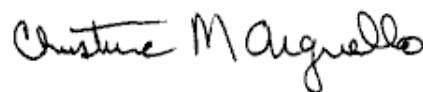
In the instant case, Defendants essentially call for the Court to reject Judge Mix's Recommendation and to grant Defendants' Motion to Dismiss. Having conducted a *de novo* review of this case, including carefully reviewing all relevant pleadings, the Recommendation, and Defendants' Objection, the Court determines that Judge Mix's Recommendation is correct, notwithstanding the arguments raised by Defendants. As such, the Court adopts Judge Mix's factual summary and legal analysis, and finds that the Recommendation is not called into question by Defendants' Objection.

Accordingly, it is ORDERED that:

1. The Recommendation of the United States Magistrate Judge (Doc. # 60), filed September 10, 2012, is AFFIRMED and ADOPTED as an Order of this Court.
2. Defendants' Objection (Doc. # 62) is OVERRULED.
3. Pursuant to the Recommendation, Defendants' "Petition to Dismiss" (Doc. # 49) is DENIED.

DATED: October 10, 2012

BY THE COURT:



CHRISTINE M. ARGUELLO
United States District Judge