

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Judge Raymond P. Moore**

Civil Action No. 13–cv–01565–RM–KLM

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID W. GOLDSTON, individually and as Trustee  
of Old Times Holding Trust and Trustee of High Mountain Holding Trust;  
NANCY S. GOLDSTON, individually and as Trustee  
of Old Times Holding Trust and Trustee of High Mountain Holding Trust;  
JANET SENNEKER;  
JAMES SENNEKER;  
W.W. INVESTMENT GROUP, LLC, as  
Trustee of Old Times Holding Trust and  
Trustee of High Mountain Holding Trust;  
FIRST PINKSTON L.P.; and  
GUNNISON COUNTY,

Defendants.

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**ORDER RE STIPULATION BETWEEN  
THE UNITED STATES, FIRST PINKSTON L.P. AND GUNNISON COUNTY  
(ECF NO. 62)**

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THIS MATTER is before the Court on the Stipulation Between the United States, First Pinkston L.P. and Gunnison County (ECF No. 62) which the parties thereto (“Parties”) request be approved and made an order of this Court. In the Stipulation, the Parties agreed to the relative priority of their respective interests in what is known as “Lot 2.” In addition, among other things, in paragraph 17 of the Stipulation, Defendant First Pinkson L.P. “stipulates to entry of judgment foreclosing the federal tax liens on Lot 2....” (ECF No. 62, page 5.) The Court has

stricken this language as is unclear whether the parties intend for the Stipulation to also act as a form of judgment as to Lot 2. To the extent it does, the Stipulation is insufficient to constitute or approve as a judgment. Accordingly, the Court construes the Stipulation to also include First Pinkston's agreement to stipulate to an entry of judgment foreclosing the federal tax liens on Lot 2 if and when papers are filed with the Court seeking such relief.

In accordance with the foregoing, the Stipulation (ECF No. 62) is APPROVED AND SO ORDERED except as to paragraph 17, as stated herein and as reflected in the attached Stipulation.

DATED this 23rd day of December, 2014.

BY THE COURT:

A handwritten signature in black ink, appearing to read 'Raymond P. Moore', is written over a horizontal line.

RAYMOND P. MOORE  
United States District Judge