

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

Civil Action No. 13-cv-03363-CMA-KMT

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

DANIEL DIRK CODDINGTON,
MICHAEL B. COLUMBIA,
JESSE W. ERWIN, JR.,
MERLYN CURT GEISLER,
MARSHALL D. GUNN, JR., CPA,
SETH A. LEYTON,
LEWIS P. MALOUF,
EXTREME CAPITAL LTD.,
FIDELITY ASSET SERVICES CORP.,
GEISCO FNF, LLC,
GOLDEN SUMMIT INVESTORS GROUP LTD.,
SOUTHCAM MANAGEMENT LLC,
STONEROCK CAPITAL GROUP LLC,

Defendants, and

DANIEL SCOTT CODDINGTON,
CODDINGTON FAMILY TRUST,
JOANNA I. COLUMBIA a/k/a JOANNA I. ORNOWSKA,
VINCENT G. FARRIS,
VINCENT G. FARRIS CO., L.P.A.,

Relief Defendants.

**ORDER ADOPTING AND AFFIRMING MARCH 4, 2015
RECOMMENDATION OF UNITED STATES MAGISTRATE JUDGE**

This matter is before the Court on the March 4, 2015 Recommendation by United States Magistrate Judge Kathleen M. Tafoya that Defendants' Motion to Dismiss (Doc. # 54) be denied. (Doc. # 101.) The Recommendation is incorporated herein by reference. See 28 U.S.C. § 636(b)(1)(B); Fed. R. Civ. P. 72(b).

The Recommendation advised the parties that specific written objections were due within fourteen (14) days after being served with a copy of the Recommendation. (Doc. # 101 at 18–19.) Despite this advisement, no objections to Magistrate Judge Tafoya's Recommendation were filed by either party.

“In the absence of timely objection, the district court may review a magistrate [judge'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) (stating 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”)).

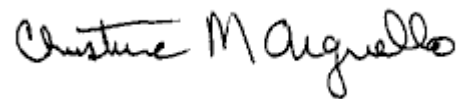
The Court has reviewed all the relevant pleadings concerning Defendants' Motion to Dismiss and the Recommendation. Based on this review, the Court concludes that Magistrate Judge Tafoya's thorough and comprehensive analyses and recommendations are correct and that “there is no clear error on the face of the record.” Fed. R. Civ. P. 72, advisory committee's note. Therefore, the Court ADOPTS the Recommendation of Magistrate Judge Tafoya as the findings and conclusions of this Court.

Accordingly, it is hereby ORDERED that the Recommendation of United States Magistrate Judge Kathleen M. Tafoya (Doc. # 101) is AFFIRMED and ADOPTED as an order of this Court. Pursuant to the Recommendation, it is

FURTHER ORDERED that Defendants' Motion to Dismiss Complaint (Doc. # 54) is DENIED.

DATED: March 23, 2015

BY THE COURT:

A handwritten signature in black ink that reads "Christine M. Arguello". The signature is written in a cursive style with a loop at the end of the last name.

CHRISTINE M. ARGUELLO
United States District Judge