

**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.

JESSE W. ERWIN, JR.,  
SETH A. LEYTON, and  
LEWIS P. MALOUF,

Defendants, and

DANIEL SCOTT CODDINGTON, and  
CODDINGTON FAMILY TRUST,

Relief Defendants.

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**ORDER ADOPTING RECOMMENDATION OF UNITED STATES MAGISTRATE  
JUDGE KATHLEEN M. TAFOYA**

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This matter is before the Court on the August 21, 2020 Recommendation of United States Magistrate Judge (“the Recommendation”) (Doc. # 239), wherein Magistrate Judge Tafoya recommends that this Court grant Plaintiff Securities and Exchange Commission’s Motion to Strike Answer of Coddington Family Trust (Doc. # 234), strike Coddington Family Trust’s Answer (Doc. # 52), and direct the Clerk of Court to enter default against Coddington Family Trust pursuant to Fed. R. Civ. P. 55(a). (Doc. # 239 at 3.) In the Recommendation, Judge Tafoya found that Coddington Family Trust has been unrepresented in this matter for over two years—even after being ordered to

retain counsel (Doc. # 191)—and, consequently, that the entry of default against Coddington Family Trust is appropriate and its answer should be stricken. (Doc. # 239 at 3.) 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. # 239 at 3–4.) Despite this advisement, no objection to the Recommendation has been filed by any party.

“[T]he district court is accorded considerable discretion with respect to the treatment of unchallenged magistrate reports. 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.”)).

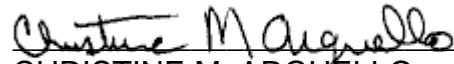
After reviewing the Recommendation of Magistrate Judge Tafoya, in addition to applicable portions of the record and relevant legal authority, the Court is satisfied that the Recommendation is sound and not clearly erroneous or contrary to law. See Fed. R. Civ. P. 72(a). Accordingly, the Court ORDERS that the Recommendation of United States Magistrate Judge (Doc. # 239) is AFFIRMED and ADOPTED as an Order of this Court. It is

FURTHER ORDERED that Plaintiff Securities and Exchange Commission's Motion to Strike Answer of Coddington Family Trust (Doc. # 234) is GRANTED. Accordingly, Coddington Family Trust's Answer (Doc. # 52) is hereby STRICKEN. It is

FURTHER ORDERED that the Clerk of Court is DIRECTED to enter default against Coddington Family Trust, pursuant to Fed. R. Civ. P. 55(a).

DATED: September 15, 2020

BY THE COURT:

  
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CHRISTINE M. ARGUELLO  
United States District Judge