IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Senior Judge Wiley Y. Daniel

Civil Action No. 14-cv-01199-WYD-KMT

UNITED STATES OF AMERICA,

Plaintiff,

v.

GREGORY MARTENS, individually and as trustee of In God We Trust,
IN GOD WE TRUST, a trust,
JENNIFER MARTENS,
BANK OF AMERICA,
COLORADO DEPARTMENT OF REVENUE,

Defendants.

ORDER ADOPTING AND AFFIRMING RECOMMENDATION OF UNITED STATES MAGISTRATE JUDGE

THIS MATTER is before the Court on the Recommendation of United States Magistrate Judge ("Recommendation"), filed February 23, 2016. (ECF No. 58). In the Recommendation, Magistrate Judge Tafoya recommends that Plaintiff's Motion for Summary Judgment (ECF No. 48) be granted. (Recommendation at 19). The Recommendation is incorporated herein by reference. *See* 28 U.S.C. § 36(b)(1)(B), Fed. R. Civ. P. 72(b).

Under Fed. R. Civ. P. 72, written objections are due within fourteen (14) days after service of a copy of the Recommendation. Here, no objections were filed to the Recommendation. No objections having been filed, I am vested with discretion to review the Recommendation "under any standard [I] deem[] appropriate." *Summers v. Utah*,

927 F.2d 1165, 1167 (10th Cir. 1991); *see also 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"). Nonetheless, though not required to do so, I review the Recommendation to "satisfy [my]self that there is no clear error on the face of the record."[1] *See* Fed. R. Civ. P. 72(b) Advisory Committee Notes.

Having reviewed the Recommendation, I am satisfied that there is no clear error on the face of the record. I find that Magistrate Judge Tafoya's Recommendation is thorough, well-reasoned and sound. I agree with Magistrate Judge Tafoya that Plaintiff's Motion for Summary Judgment should be granted for the reasons noted in both the Recommendation and this Order.

Based on the foregoing, it is

ORDERED that the Recommendation of United States Magistrate Judge Tafoya (ECF No. 58) is **AFFIRMED** and **ADOPTED**. In accordance therewith, it is

ORDERED that Plaintiff's Motion for Summary Judgment (ECF No. 48) is **GRANTED.**

[1] Note, this standard of review is something less than a "clearly erroneous or contrary to law" standard of review, Fed. R. Civ. P. 72(a), which in turn is less than a *de novo* review, Fed. R. Civ. P. 72(b).

Dated: March 28, 2016

BY THE COURT:

s/ Wiley Y. Daniel
Wiley Y. Daniel
Senior United States District Judge