

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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VALLEY MINING, LLC,

Civil No. 06-3667 (JRT/FLN)

Plaintiff,

v.

**ORDER ADOPTING REPORT  
AND RECOMMENDATION**

UNITED STATES OF AMERICA,  
ARC OF MINNESOTA, DAVID  
G. VELDE ,

Defendants.

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John Neveaux, **NEVEAUX LAW FIRM**, 1421 East Wayzata Boulevard,  
Suite 210, Wayzata, MN 55391, for Plaintiff.

Hilarie Snyder, **UNITED STATES DEPARTMENT OF JUSTICE**, Tax  
Division, Post Office Box 7238, Ben Franklin Station, Washington, DC 20044,  
for defendant United States of America.

Bruce Crawford, **HUFFMAN USEM SABOE CRAWFORD &  
GREENBERG**, 5101 Olson Memorial Highway, Suite 1000, Minneapolis,  
MN 55422, for defendant AEC of Minnesota.

Robert Russell, **ATTORNEY AT LAW**, Post Office Box 117, Fergus Falls,  
MN 56538, for defendant David G. Velde.

Based upon the Findings of Fact, Conclusions of Law, and Recommendation by  
United States Magistrate Judge Franklin L. Noel dated September 28, 2012.

Gerald Christenson, who is no longer a party to this action, filed an objection to the  
Report and Recommendation on October 15, 2012 [Docket No. 186]. Federal Rule of Civil  
Procedure 72(b)(2) only allows “a party” to file an objection; therefore, the Court cannot rule

on Christenson's objection. Even assuming that the Court could consider this objection, the Court would find that the objection has no merit *see Stacey v. Caterpillar, Inc.*, 901 F. Supp. 244, 246 (E.D. Ky. 1995). The Report and Recommendation amply explained why arguments about "taxpayer status" do not create genuine issues of material fact regarding the United States' motion for summary judgment.

**IT IS HEREBY ORDERED** that:

1. The United States' Motion for Summary Judgment [Docket No. 165] is **GRANTED**;
2. The Court declares that the United States' federal tax liens attach to the interpleaded funds;
3. Judgment is entered in favor of the United States on ARC's wrongful levy cross-claim;
4. The Court directs the Clerk to distribute the interpleaded funds in accordance with the stipulation between the United States and Trustee Velde, which calls for distribution of all funds deposited before May 15, 2008 to the United States, along with corresponding interest, and distribution of all funds deposited on or after May 15, 2008 to David Velde, as Bankruptcy Trustee, along with corresponding interest.

**LET JUDGMENT BE ENTERED ACCORDINGLY**

DATED: November 5, 2012  
at Minneapolis, Minnesota

s/ John R. Tunheim  
JOHN R. TUNHEIM  
United States District Judge