

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO**

UNITED STATES OF AMERICA,

Plaintiff,

v.

CIV 17-0265 JCH/JHR

JUAN R. EDWARDS, and
NEW MEXICO DEPARTMENT
OF TAXATION AND REVENUE,

Defendants.


**MEMORANDUM OPINION AND ORDER ADOPTING MAGISTRATE JUDGE'S
PROPOSED FINDINGS AND RECOMMENDED DISPOSITION**

THIS MATTER came before the Court on the Proposed Findings and Recommended Disposition (PFRD) by Magistrate Judge Jerry H. Ritter (Doc. 34), filed on December 11, 2017. No objections to the PFRD were filed by the deadline imposed by the Court. Because the Court concludes that Magistrate Judge Jerry H. Ritter's conclusions and recommended disposition in the PFRD are not clearly erroneous, arbitrary, obviously contrary to law, or an abuse of discretion, the Court will adopt the PFRD. Magistrate Judge Ritter found that the Motion to Intervene filed by Robert Mason , Trustee for the Ford Ruthling Administrative Trust (Doc. 15) has merit and recommended that the Court grant the Motion and allow the Trust to intervene as of right and enter the Proposed Answer and Complaint in Intervention (Doc. 18 and Doc. 19) into the record.

WHEREFORE, IT IS HEREBY ORDERED that:

1. The Magistrate Judge's Proposed Findings and Recommended Disposition (Doc. 34) is ADOPTED;

2. Robert Mason, Trustee for the Ford Ruthling Administrative Trust's Motion to Intervene (Doc. 15) is GRANTED;
3. Robert Mason, Trustee for the Ford Ruthling Administrative Trust is entered into the case as an Intervenor as of right;
4. Robert Mason, Trustee for the Ford Ruthling Administrative Trust shall file the Proposed Answer and Complaint in Intervention (Doc. 18 and Doc. 19) as regular pleadings in intervention into the record.


UNITED STATES DISTRICT JUDGE