IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF TEXAS LUBBOCK DIVISION

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JOSE HERNANDEZ-MENDOZA,	
Plaintiff,	
٧.	
AZAMOLSADAT FATEMI, et al.,	
Defendants.	

CIVIL ACTION NO. 5:20-CV-284-M-BQ

ORDER ACCEPTING BUT MODIFYING THE FINDINGS, CONCLUSIONS, AND RECOMMENDATION <u>OF THE UNITED STATES MAGISTRATE JUDGE</u>

The United States Department of the Treasury (IRS) filed a Motion for Order Recognizing Terms of Stipulation as to the lien priority stipulation (ECF No. 13), as well as a Stipulation to Remand signed by all parties then participating in this action—Plaintiff Jose Hernandez-Mendoza, First Bank & Trust Co., and the IRS.¹ ECF No. 14. The United States Magistrate Judge made Findings, Conclusions, and a Recommendation (FCR) regarding the motion. ECF No. 22. As recommended by the Magistrate Judge in the FCR, Plaintiff and the IRS have filed a Joint Motion for Entry of Final Judgment as to Plaintiff's Claims Against the United States. ECF No. 23.

Neither party filed objections to the FCR and the District Court therefore reviewed the proposed FCR for plain error. Finding none, the Court **ACCEPTS** the FCR of the United States Magistrate Judge, as slightly modified as a result of the Motion for Entry of Final Judgment.

It is **ORDERED** that:

(1) The IRS's motion to recognize the lien priority stipulation (ECF No. 13) is **GRANTED**;

¹ Subsequent to the stipulation, Defendants Azamolsadat Fatemi and Mohammad Ali Soltani appeared and filed an Answer to Plaintiff's Original Petition. ECF No. 19 (filed Apr. 23, 2021). Defendants Fatemi and Soltani "agree that remand is appropriate and permitted" in this matter. ECF No. 21, at 2.

(2) The Joint Motion for Entry of Final Judgment as to Plaintiff's Claims Against the United States is **GRANTED**, so the Court will promptly enter final judgment against the IRS;

(3) Plaintiff filed a notice of voluntary dismissal under Fed. R. Civ. P. 41(a)(1)(A)(i) as to Defendant Custom Homes by Robert Wood (ECF No. 8.), so the Clerk of the Court is directed to terminate Defendant Custom Homes by Robert Wood; and

(4) The Court construes the Stipulation to Remand (ECF No. 14), and Fatemi and Soltani's joint brief in agreement (ECF No. 21), as a joint request/motion for remand and for the reasons stated in the Magistrate Judge's FCR, the Court **GRANTS** the request/motion, and **REMANDS** the claims between the parties other than the IRS to the 99th Judicial District Court of Lubbock County, Texas. The Clerk of this Court shall mail a certified copy of this Order to the District Clerk of Lubbock County, Texas.

SO ORDERED, this 18th day of June, 2021.

9 Lynn CHIEF JUDGE