# UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA OAKLAND DIVISION 

UNITED STATES OF AMERICA and ) ROBERT SCOTT, Revenue Officer, ) No. CV-11-03623-CW

Petitioners,
v.

ORDER FINDING
) RESPONDENT IN CONTEMPT
LAUGHLIN GILLIES,
Respondent.

Presently before the Court is Magistrate Judge James's Report and Recommendation that the Respondent be held in contempt of court. (hereafter, "Recommendation," Docket No. 31.)

Pursuant to Federal Rule of Civil Procedure 72(b), any objection to a Magistrate Judge's recommendation must be made within 14 days. See Fed. R. Civ. P. 72(b)(1); 28 U.S.C. § 636(b)(1)(B). No objection has been filed to date. The Court has reviewed the record of the proceedings before Magistrate Judge James and finds that Magistrate Judge James's Recommendation should be adopted. See Civ. L.R. 72-3(c). Accordingly, the Court ADOPTS Judge James's Recommendation.

Accordingly, it is hereby:
ORDERED that Respondent Laughlin Gillies is in contempt of this Court's Order Enforcing Summons, and Respondent is fined $\$ 250$ per day from this date until the date that he complies with the Order Enforcing Summons.

IT IS FURTHER ORDERED that if Respondent Laughlin Gillies complies with the Order Enforcing Summons within 21 days of this date, he will be purged of the $\$ 250$ per day fine that might have accrued against him for is failure to comply with the Order Enforcing Summons.

ORDERED this 10th day of April, 2012, at Oakland, California.


CC: MEJ

