UNITED STATES DISTRICT COURT EASTERN DISTRICT OF LOUISIANA

SIDNEY ABUSCH, et al. CIVIL ACTION

VERSUS NO: 13-2529

UNITED STATES OF AMERICA SECTION: R(3)

ORDER AND REASONS

Before the Court is the United States' motion to dismiss for lack of subject matter jurisdiction and/or insufficient service of process.¹ The Magistrate Judge recommended that the United States' motion be granted for lack of subject matter jurisdiction.² Having reviewed de novo the plaintiffs' petition,³ the record, the applicable law, the Magistrate Judge's Report and Recommendation,⁴ and the plaintiffs' Objection to the Report and Recommendation,⁵ the Court hereby approves the Report and Recommendation and adopts it as its opinion.

In their Objection to the Report and Recommendation, the plaintiffs do not address or object to the Fifth Circuit precedent on which the Magistrate relies. See Williams v. U.S., 453 Fed. App'x 532 (5th Cir. 2011); Masat v. U.S., 745 F.2d 985

¹ R. Doc. 6.

² R. Doc. 14.

³ R. Doc. 1.

⁴ R. Doc. 14.

⁵ R. Doc. 15.

(5th Cir. 1984). This precedent is binding upon the Court and establishes that the Court lacks jurisdiction over this matter.

Accordingly,

The Court GRANTS the United States' motion to dismiss for lack of subject matter jurisdiction.

New Orleans, Louisiana, this 20th day of November, 2013.

SARAH S. VANCE

UNITED STATES DISTRICT JUDGE