

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

SIDNEY ABUSCH, et al.

CIVIL ACTION

VERSUS

NO: 14-547

UNITED STATES OF AMERICA

SECTION: R(3)

ORDER AND REASONS

The United States has filed a motion to dismiss for lack of subject matter jurisdiction.<sup>1</sup> Magistrate Judge Knowles has recommended that the United States' motion be granted,<sup>2</sup> and petitioners have filed no objection to the Magistrate's Report and Recommendation ("R&R"). Having reviewed *de novo* the petition,<sup>3</sup> the record, the applicable law, and the R&R, the Court hereby approves the R&R and adopts it as its opinion.

Accordingly, the Court GRANTS the United States' motion to dismiss for lack of subject matter jurisdiction and dismisses the petition without prejudice.

New Orleans, Louisiana, this 8th day of May, 2014.



SARAH S. VANCE  
UNITED STATES DISTRICT JUDGE

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<sup>1</sup> R. Doc. 5.

<sup>2</sup> R. Doc. 7.

<sup>3</sup> R. Doc. 1.