IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON

CESAR Y. CATIBAYAN, a U.S. Citizen

3:13-cv-00273-HU

Plaintiff,

ORDER

V.

SYCIP GORRES VELAYO & CO. (SGV), a.k.a. SGV/ERNST & YOUNG (SGV/EY), a Philippine Accounting firm,

Defendant.

Cesar Y. Catibayan 12705 SE 8th Street Vancouver, WA 98683

Pro Se Plaintiff

Douglas E. Goe ORRICK, HERRINGTON & SUTCLIFFE LLP 1120 NW Couch St., Ste 200 Portland, OR 97209

Daniel J. Dunne , Jr. ORRICK, HERRINGTON & SUTCLIFFE LLP 701 Fifth Avenue, Ste 5600 Seattle, WA 98104

1 - ORDER

Attorneys for Defendant

HERNANDEZ, District Judge:

Magistrate Judge Dennis J. Hubel issued a Findings and Recommendation (dkt. #49) on August 14, 2013, recommending that Defendant's motion to dismiss (dkt. #11) be granted and Plaintiff's action be dismissed for lack of general and specific jurisdiction. Plaintiff filed timely objections to the Magistrate Judge's Findings and Recommendation. The matter is now before me pursuant to 28 U.S.C. § 636(b)(1) and rule 72(b) of the Federal Rules of Civil Procedure.

When any party objects to any portion of the Magistrate Judge's Findings and Recommendation, as here, the district court must make a <u>de novo</u> determination of that portion of the Magistrate Judge's report. 28 U.S.C. § 636(b)(1); <u>Dawson v. Marshall</u>, 561 F.3d 930, 932 (9th Cir. 2009); <u>United States v. Reyna-Tapia</u>, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc). I have carefully considered Plaintiff's objections and conclude that his objections do not provide a basis to modify the Findings and Recommendation. I have also reviewed the pertinent portions of the record <u>de novo</u> and find no error in the Magistrate Judge's Findings and Recommendation.

CONCLUSION

The Court ADOPTS the Magistrate Judge's Findings and Recommendation (dkt. #49). Accordingly, Defendant's motion to dismiss (dkt. #11) is granted, and this action is dismissed with prejudice.

IT IS SO ORDERED.

DATED this _____ day of _____

MARCO A. HERNANDEZ

United States District Judge