IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

PORTLAND DIVISION

LAWRENCE P. CIUFFITELLI, et al.,

Plaintiffs,

v.

DELOITTE & TOUCHE LLP, et al.,

Defendants.

No. 3:16-cv-00580-AC

OPINION AND ORDER

MOSMAN, J.,

On September 21, 2018, Defendant Deloitte & Touche LLP's ("Deloitte") moved to compel documents related to Plaintiffs' financial condition at the time of their Aequitas security transactions and to Plaintiffs' damages claims.[1] [364]. On December 10, 2018, Judge Acosta issued an Order on Defendant's Motion to Compel [421] that denied Deloitte's September 2018 Motion as well as a second motion to compel filed in October 2018. Deloitte filed objections [431] to Judge Acosta's order denying the September 2018 motion to compel documents related to Plaintiffs' financial condition. Plaintiffs filed a response [446] opposing Deloitte's objections.

DISCUSSION

When a magistrate judge has ruled on a non-dispositive matter, I may reconsider his decision only if the objecting party has "shown that the magistrate judge's order is clearly

[1] The parties reached agreement regarding production of documents related to damages claims before Judge Acosta issued his Order. [405].

erroneous or contrary to law." 28 U.S.C. § 636(b)(1)(A); *see also* Fed. R. Civ. P. 72(a). I am not required to review the factual or legal conclusions of a magistrate judge to which a party has not objected. *Thomas v. Arn*, 474 U.S. 140, 149 (1985); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003). While the level of scrutiny with which I am required to review the magistrate judge's decision depends on whether the matter is dispositive and whether objections have been filed, in either case, I am free to accept, reject, or modify any part of the magistrate judge's recommendation. 28 U.S.C. § 636(b)(1)(C).

Upon careful review, I agree with Judge Acosta's analysis, and I affirm his Order [421] denying Deloitte's Motion to Compel Production of Plaintiffs' Financial Condition and Damages Documents.

IT IS SO ORDERED.

DATED this 21 day of February, 2019.

MICHAEL W. MOSMAN
Chief United States District Judge