

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON

LAWRENCE P. CIUFFITELLI, et al.,

No. 3:16-cv-00580-AC

Plaintiffs,

ORDER

v.

DELOITTE & TOUCHE LLP, et al.,

Defendants.

HERNÁNDEZ, District Judge:

Magistrate Judge Acosta issued a Findings and Recommendation on January 25, 2021, in which he recommends that the Court enter an Order determining Lake Avenue is the appropriate party to receive Northern Lights' pro-rata distribution from the Settlements. F&R, ECF 665. The matter is now before the Court pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b).


Because no objections to the Magistrate Judge's Findings and Recommendation were timely filed, the Court is relieved of its obligation to review the record *de novo*. *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc); *see also United States v. Bernhardt*, 840 F.2d 1441, 1444 (9th Cir. 1988) (*de novo* review required only for portions of Magistrate Judge's report to which objections have been made). Having reviewed the legal principles *de novo*, the Court finds no error.

### CONCLUSION

The Court ADOPTS Magistrate Judge Acosta's Findings and Recommendation [665] and finds Lake Avenue is the appropriate party to receive Northern Lights' pro-rata distribution from the Settlements.

IT IS SO ORDERED.

DATED: February 16, 2021.

  
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MARCO A. HERNÁNDEZ  
United States District Judge