

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
CORPUS CHRISTI DIVISION

UNITED STATES OF AMERICA	§	
	§	
VS.	§	CIVIL ACTION NO. 2:13-CV-294
	§	
ALL FUNDS ON DEPOSIT AT OLD	§	
MUTUAL OF BERMUDA LTD.	§	
CONTRACT NUMBER CX4011696 IN	§	
BERMUDA	§	

**ORDER ADOPTING MAGISTRATE JUDGE'S
MEMORANDUM AND RECOMMENDATION**

Pending before the Court is Magistrate Judge B. Janice Ellington's Memorandum and Recommendation (M&R) (D.E. 30), whereby Magistrate Ellington recommends that Claimants Jorge Juan Torres and Maria Carlota Llaguno de Torres' ("Claimants") Motion to Dismiss Pursuant to Rule 12(b)(6) and Memorandum in Support of Motion to Dismiss for Failure to State a Claim and Lack of Subject Matter Jurisdiction (D.E. 7) be denied.

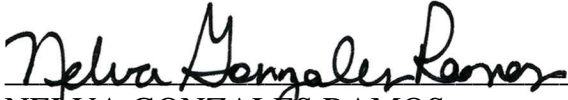
A district court that refers a case to a magistrate judge must review de novo any portions of the magistrate judge's proposed findings and recommendations on dispositive matters to which the parties have filed specific, written objections. FED. R. CIV. P. 72(b). The district court may accept, reject, or modify, in whole or in part, those portions of the proposed findings and recommendations. *Id.* With respect to non-dispositive matters, the district court must consider timely objections and modify or set aside any part of the order that is clearly erroneous or is contrary to law. FED. R. CIV. P. 72(a).

After due consideration of the applicable law, the record, and there having been no objections filed, Magistrate Ellington's Memorandum and Recommendation (D.E. 30) is **ADOPTED** as the opinion of this Court.

Accordingly, Claimants' Motion to Dismiss Pursuant to Rule 12(b)(6) and Memorandum in Support of Motion to Dismiss for Failure to State a Claim and Lack of Subject Matter Jurisdiction (D.E. 7) is **DENIED**.

It is so **ORDERED**.

ORDERED this 29th day of April, 2014.



NELVA GONZALES RAMOS
UNITED STATES DISTRICT JUDGE