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**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

NATHANIEL DWAYNE CAETANO,
Plaintiff,
v.
INTERNAL REVENUE SERVICE, et al.,
Defendants.

Case No. 1:22-cv-00837-JLT-SAB
ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS TO DISMISS
SECOND AMENDED COMPLAINT
(Docs. 9, 11)

The assigned magistrate judge screened the complaint and first amended complaint and found they failed to state a claim. (Docs. 6, 8.) After screening the second amended complaint and determining it did not state a cognizable claim, the magistrate judge issued findings and recommendations, recommending that Plaintiff’s second amended complaint be dismissed, and that this action be closed. (Doc. 11.) The Court granted Plaintiff 14 days to file objections to the findings and recommendations, meaning that objections were due on May 23, 2023. Plaintiff filed objections that purport to have been signed on May 20, 2023 but were not received by the Court until May 26, 2023. (Doc. 12.) Nonetheless, the Court will consider the objections.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C) and *Britt v. Simi Valley United School Dist.*, 708 F.2d 452, 454 (9th Cir. 1983), this Court conducted a de novo review of the case. Having carefully reviewed the entire record, including the objections, the Court finds the findings and recommendations are supported by the record and proper analysis. The

1 objections fail to directly address the valid reasons for dismissal discussed in the findings and
2 recommendations. Accordingly, the Court **ORDERS**:

- 3 1. The Findings and Recommendations dated May 9, 2023 (Doc. 11), are
4 **ADOPTED IN FULL**.
- 5 2. Plaintiff's second amended complaint is **DISMISSED** without leave to amend, for
6 lack of jurisdiction and as frivolous, as well as for failure to state a claim; and
- 7 3. The Clerk of the Court is directed to **CLOSE** this case.

8
9 IT IS SO ORDERED.

10 Dated: **June 19, 2023**


UNITED STATES DISTRICT JUDGE