

(Docket No. 390, 392)

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY
CAMDEN VICINAGE**

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COMMODITY FUTURES TRADING		:	
COMMISSION,		:	
		:	
Plaintiff,		:	Civil No. 04-1512 (RBK)
		:	
v.		:	ORDER
		:	
EQUITY FINANCIAL		:	
GROUP, LLC, et al.,		:	
		:	
Defendants.		:	
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THIS MATTER having come before the Court on motion by Defendants Vincent J. Firth ("Firth") and Robert W. Shimer ("Shimer") to appeal the September 1, 2006 Order of United States Magistrate Judge Ann Marie Donio that compelled Defendants Firth and Shimer to produce tax returns for the years 1999 through 2003; and the Court having considered the moving papers, and the opposition thereto; and

THE COURT NOTING that the only argument asserted by Defendants Firth and Shimer to support their motion is that Firth and Shimer are not subject to Receivership because they did not operate a "commodity pool," removing them from the purview of the Commodities Exchange Act; and

THE COURT FURTHER NOTING that this Court rejected these

arguments repeatedly in previous opinions, see, e.g., Commodity Futures Trading Comm'n v. Equity Fin. Group, No. 04-1512, 2006 WL 3359418 (D.N.J. Nov. 16, 2006); see also Commodity Futures Trading Comm'n v. Equity Fin. Group, No. 04-1512, 2005 WL 2864784 (D.N.J. Oct. 4, 2005); and

THE COURT FINDING that Defendants Firth and Shimer advance no new arguments to support their motion for appeal;

IT IS HEREBY **ORDERED** that the Defendants appeal is **DENIED**.

Dated: March 14, 2007

s/Robert B. Kugler

ROBERT B. KUGLER

United States District Judge