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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ARIZONA**

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Steven I Rhodes,

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No. CV10-1074-PHX-DGC

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Plaintiff,

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vs.

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**ORDER**

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United States Internal Revenue Service;

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Douglas Schulman, Commissioner of the

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Internal Revenue Service;

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Deborah Morales, "Intake Advocate,"

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IRS

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Defendants.

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Defendant United States moves for reconsideration of this Court's December 28, 2010, order retaining subject matter jurisdiction over Plaintiff's Fifth Amendment claim. Doc. 18. The motion is denied. *See Seven Up Pete Venture v. Schweitzer*, 523 F.3d 948, 953-54 (9th Cir. 2008) (the Takings Clause of the Fifth Amendment is self-executing).

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Plaintiff Steven Rhodes moves for reconsideration of the same order dismissing his § 7433 claim without prejudice for failing to exhaust administrative remedies. Doc. 20. Plaintiff's arguments are not properly raised on a motion for reconsideration. A motion for reconsideration will be denied "absent a showing of manifest error or a showing of new facts or legal authority that could not have been brought to [the Court's] attention earlier with reasonable diligence." LRCiv 7.2(g)(1); *see Carroll v. Nakatani*, 342 F.3d 934, 945 (9th Cir.2003). Mere disagreement with an order is an insufficient basis for reconsideration. *See Ross v. Arpaio*, 2008 WL 1776502, at \*2 (D. Ariz. Apr. 15, 2008). Nor should

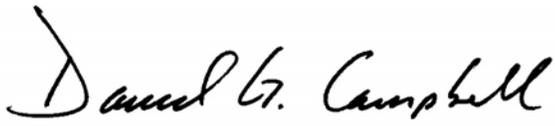
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1 reconsideration be used to make new arguments or to ask the Court to rethink its analysis.  
2 *Id.*; see *N. W. Acceptance Corp. v. Lynnwood Equip., Inc.*, 841 F.2d 918, 925-26 (9th Cir.  
3 1988). Plaintiff also observes that, as a non-lawyer, he should not have been expected to  
4 know the IRS servicing address for exhaustion, an address present in such obscure  
5 documents as IRS Notice 2003-19 and IRS Publication 4235. Doc. 20 at 6. Even pro se  
6 plaintiffs, however, must comply with the law.

7 **IT IS ORDERED:**

- 8 1. Defendant's motion for reconsideration (Doc. 18) is **denied**.  
9 2. Plaintiff's motion for reconsideration (Doc. 20) is **denied**.

10 DATED this 8th day of February, 2011.

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15 David G. Campbell  
16 United States District Judge  
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