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

6 UNITED STATES OF AMERICA,

7 Petitioner,

8 v.

9 JAMES W. WITT,

10 Respondent.

Case No. 1:15-cv-00418-LJO-SAB

11 ORDER DENYING AMENDED (SECOND)
12 REQUEST FOR RECONSIDERATION
13 (ECF NO. 17)

14 On June 3, 2015, the magistrate judge assigned to this action issued Findings and
15 Recommendations (“F&Rs”) recommending that Plaintiff United States of America’s
16 (“Petitioner”) petition to enforce an IRS summons be granted. (ECF No. 8.) The F&Rs
17 contained notice that any objections were to be filed within twenty-one (21) days. Respondent
18 James W. Witt (“Respondent”) filed objections on June 24, 2015. (ECF No. 10.) On July 6,
19 2015, this Court issued an Order Adopting the F&Rs (ECF No. 11), followed on July 14, 2015
20 by an Amended Order Adopting the F&Rs (ECF No. 14).

21 On July 20, 2015, Respondent filed a request for reconsideration. (ECF No. 15). The
22 request for reconsideration was denied on July 30, 2015, in part because the request merely
23 restated arguments (*e.g.*, that the IRS has no jurisdiction to investigate Respondent) that were
24 previously raised and rejected. (ECF No. 16, signed July 30, 2015, entered July 31, 2015.) On
25 August 3, 2015, Respondent filed yet another motion for reconsideration, reiterating the same
26 general arguments contained in both his objections and the first request for reconsideration. For
27 the same reasons set forth in the July 30 Order, Respondent’s second motion for reconsideration
28 is DENIED.

29 Plaintiff is warned that he has no right to file frivolous motions and that doing so violates
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1 Federal Rule of Civil Procedure 11, which applies equally to attorneys and pro se litigants alike.
2 *Warren v. Guelker*, 29 F.3d 1386, 1390 (9th Cir. 1994). “[Rule 11] provides for the imposition of
3 sanctions when a filing is frivolous, legally unreasonable, or without factual foundation, or is
4 brought for an improper purpose.” *Estate of Blue v. Cnty. of L.A.*, 120 F.3d 982, 985 (9th Cir.
5 1997).

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7 IT IS SO ORDERED.
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10 Dated: August 10, 2015

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12 /s/ Lawrence J. O’Neill
13 UNITED STATES DISTRICT JUDGE
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