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

ORDER DENYING AMENDED (SECOND)
REQUEST FOR RECONSIDERATION

(ECF NO. 17)

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

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

27 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.

8 Dated: August 10, 2015

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