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8 UNITED STATES DISTRICT COURT  
9 EASTERN DISTRICT OF CALIFORNIA  
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11 JAMES ROY MCNEIL,  
12 Plaintiff,

No. 2:08-cv-02432-MCE-KJN P

13 v.

**ORDER**

14 INTERNAL REVENUE SERVICE,  
15 Defendant.  
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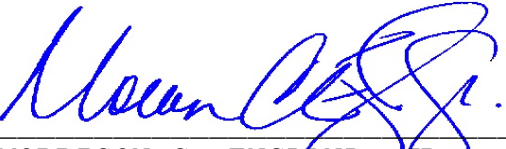
20 Plaintiff, proceeding in pro se, sued the Internal Revenue  
21 Service ("IRS") for a tax refund. The IRS moved to dismiss on  
22 grounds that the Plaintiff did not make any claim for refund  
23 before instituting the present lawsuit. Because of that failure,  
24 the Magistrate Judge issued findings and recommendations that the  
25 matter be dismissed for lack of subject matter jurisdiction on  
26 grounds that the government was entitled to sovereign immunity  
27 from suit. By Order filed April 5, 2010, this Court adopted  
28 those findings and recommendations and dismissed the case.

1 Plaintiff neither opposed Defendant's Motion to Dismiss nor  
2 filed any objection to the findings and recommendations issued by  
3 the magistrate judge. After judgment was entered in accordance  
4 with this Court's Order dismissing the case, however, Plaintiff  
5 filed a one page letter with the Court asking that the case be  
6 "reopened" because the IRS still "owes me \$633.00." The Court  
7 will construe that letter as a Motion for Reconsideration.

8 Under Eastern District Local Rule 230(j), an application for  
9 reconsideration must show what new or different facts are claimed  
10 to exist at the time of reconsideration which did not exist  
11 beforehand, or what other grounds exist for the Motion.  
12 Plaintiff's instant request fails to meet that standard. Not  
13 only did he fail to oppose the Motion to Dismiss at the time it  
14 was made or object to the findings and recommendations issued by  
15 the Magistrate Judge thereon, he also provides absolutely no new  
16 or different facts or circumstances to indicate that  
17 reconsideration is appropriate. Plaintiff's Motion for  
18 Reconsideration (Docket No. 28) is accordingly DENIED.

19 IT IS SO ORDERED.

20 Dated: May 4, 2010

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23 MORRISON C. ENGLAND, JR.  
24 UNITED STATES DISTRICT JUDGE  
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