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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

DENNIS A. DODENHOFF, in pro per -
with reservation of all rights;

Plaintiff,

v.

CACHE CREEK FOODS, LLC et al; J
L PAULE, Operations Manager, ACS
Support; and DOES 1 thru 30;

Defendants.

No. 2:15-cv-00107-MCE-KJN

ORDER

Plaintiff Dennis Dodenhoff, proceeding in pro se, filed the instant action to challenge the federal tax levy on his wages served by Defendant Tammy L. Pauler (erroneously named as Defendant J L Paule) on Plaintiff's former employer, Defendant Cache Creek Foods, LLC. Plaintiff claims that the levy was improper and unconstitutional and sought to collect outstanding income tax liabilities that Plaintiff did not owe.

The Federal Defendants (Defendant Pauler and the United States as real party in interest) moved to dismiss the complaint for lack of subject matter jurisdiction. The assigned Magistrate Judge recommended that the motion be granted on sovereign immunity grounds. The Magistrate Judge further recommended that the only remaining

1 defendant, Cache Creek, also be dismissed on grounds that it was immune from liability
2 for complying with the IRS Notice of Levy. By Order signed May 15, 2015, the
3 undersigned adopted those findings and recommendations in full, dismissed the case,
4 and entered judgment on Defendants' behalf. ECF No. 18.


5 Thereafter, on June 1, 2015, Plaintiff filed the "Petition to Abandon the Order of
6 the Court Dated May 13, 2015." The Court will construe that Petition as a request for
7 reconsideration.

8 Under Eastern District Local Rule 230(j), an application for reconsideration must
9 show what new or different facts are claimed to exist at the time of reconsideration which
10 did not exist beforehand, or what other grounds exist for the Motion. Plaintiff's instant
11 request fails to meet that standard. Plaintiff provides absolutely no new or different facts
12 or circumstances indicating that reconsideration is appropriate. Instead, Plaintiff simply
13 rehashes the same legal issues that have already been decided against him. Mere
14 dissatisfaction with the court's order, or belief that the court is wrong in its decision, is not
15 grounds for relief. Twentieth Century-Fox Film Corp. v. Dunnahoo, 637 F.2d 1338, 1341
16 (9th Cir. 1981). Motions for reconsideration are not intended to "give an unhappy litigant
17 one additional chance to sway the judge." Kilgore v. Colvin, No. 2:12-cv-1792-CKD,
18 2013 WL 5425313, at *1 (E.D. Cal. Sept. 27, 2013) (quoting Frito-Lay of P.R., Inc. v.
19 Canas, 92 F.R.D. 384, 390 (D.P.R. 1981)).

20 Accordingly, Plaintiff's Petition (ECF No. 21) is DENIED.

21 IT IS SO ORDERED.

22 Dated: June 25, 2015

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26 MORRISON C. ENGLAND, JR., CHIEF JUDGE
27 UNITED STATES DISTRICT COURT
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