1 2 3 4 5 6 7 8 UNITED STATES DISTRICT COURT 9 EASTERN DISTRICT OF CALIFORNIA 10 11 DENNIS A. DODENHOFF, No. 2:17-cv-00831-TLN-CKD 12 Plaintiff. 13 **ORDER** v. 14 DEPARTMENT OF THE TREASURY, et al.. 15 Defendant. 16 17 Plaintiff Dennis A. Dodenhoff ("Plaintiff"), proceeding pro se, filed a Second Amended 18 19 Complaint ("SAC"), as well as a Motion for Preliminary Injunction against the Department of 20 Treasury, Internal Revenue Service, and Congressman John Garamendi ("Defendants") on July 21 13, 2017. (SAC, ECF No. 8; Mtn. for Preliminary Injunction, ECF No. 9.) On July 19, 2017, 22 Magistrate Judge Carolyn K. Delaney issued Findings and Recommendations ("F & R"), advising that Plaintiff's claims be denied and the case dismissed. (F & R, ECF No. 10.) The F & R 23 24 contained notice to Plaintiff that any objections to the findings and recommendations were to be 25 filed within fourteen days. (ECF No. 10.) Plaintiff did not file objections, but rather, on August 26 2, 2017, he filed a proposed Third Amended Complaint that, that like the preceding three 27 complaints, failed to state a cognizable claim. (See Third Amended Compl., ECF No. 11.) On 28 October 5, 2017, this Court adopted the F & R and ordered that the case be closed. (Order, ECF

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1	No. 12.) The Court further stated that Plaintiff's Third Amended Complaint "fail[ed] to state a
2	cognizable claim." (ECF No. 12 at 1.) On February 20, 2018, Plaintiff filed a motion to vacate
3	this Court's Order and Judgment Adopting Findings and Recommendations. (Mtn. to Vacate,
4	ECF No. 14.)
5	Federal Rule of Civil Procedure 60(b) ("Rule 60") states as follows:
6	On motion and just terms, the court may relieve a party or its legal representative from a
7	final judgment, order, or proceeding for the following reasons:
8	(1) mistake, inadvertence, surprise, or excusable neglect;
9	(2) newly discovered evidence that, with reasonable diligence, could not have been
10	discovered in time to move for a new trial under Rule 59(b);
11	(3) fraud (whether previously called intrinsic or extrinsic), misrepresentation, or
12	misconduct by an opposing party;
13	(4) the judgment is void;
14	(5) the judgment has been satisfied, released, or discharged; it is based on an earlier
15	judgment that has been reversed or vacated; or applying it prospectively is no longer equitable; or
16	(6) any other reason that justifies relief.
17	Plaintiff's motion fails to allege any factual allegations that could support relief under
18	Rule 60(b). Plaintiff has not met this burden and thus cannot be afforded relief. As such,
19	Plaintiff's motion (ECF No. 14) is DENIED.
20	This case is closed. Should Plaintiff continue to disagree with the Court's ruling, the
21	appropriate course of action is to seek remedy from the Ninth Circuit. Any future filings with this
22	Court will be disregarded. No further orders will be issued in this closed case.
23	IT IS SO ORDERED.
24	Dated: October 15, 2018
<ul><li>25</li><li>26</li></ul>	Manley Wantey
27	Troy L. Nunley
20	United States District Judge