

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

United States of America,

Petitioner,

v.

Crisandra J. Thornton,

Respondent.

Case No. 13-mc-86 (SRN/TNL)

ORDER

D. Gerald Wilhelm, Assistant United States Attorney, 600 United States Courthouse, 300 Fourth Street, Minneapolis, MN 55415, for Petitioner; and

Crisandra J. Thornton, 4128 Utica Avenue South, St. Louis Park, MN 55416, Pro Se.

United States of America,

Petitioner,

v.

John K. Thornton,

Respondent.

Case No. 13-mc-87 (SRN/TNL)

ORDER

D. Gerald Wilhelm, Assistant United States Attorney, 600 United States Courthouse, 300 Fourth Street, Minneapolis, MN 55415, for Petitioner; and

John K. Thornton, 4128 Utica Avenue South, St. Louis Park, MN 55416, Pro Se.

SUSAN RICHARD NELSON, United States District Judge

This matter is before the Court upon the Respondents' Motions to Reconsider and Vacate Order [Doc. No. 22 in File No. 13-mc-86 and Doc. No. 25 in File No. 13-mc-87], Respondents'

Answers and Requests for an Adversarial Hearing [Doc. No. 23 in File No. 13-mc-86 and Doc. No. 26 in File No. 13-mc-87] and Respondents' Requests for a Hearing on their Motions to Reconsider [Doc. No. 24 in File No. 13-mc-86, and Doc. No. 27 in File No. 13-mc-87]. For the reasons set forth below, the Court denies Respondents' Motions to Reconsider and Vacate Order, Respondents' Requests for a Hearing on their Motions to Reconsider, and also denies the Requests for an Adversarial Hearing.

I. BACKGROUND

On April 9, 2014, Magistrate Judge Tony N. Leung issued a Report and Recommendation [Doc. No. 17 in File No. 13-mc-86 and Doc. No. 21 in File No. 13-mc-87] denying the Respondents' motions to dismiss these actions to enforce administrative summonses issued by the Internal Revenue Service. The Report and Recommendation also recommended that the Internal Revenue Service's summonses be enforced. Respondents timely filed objections to the Report and Recommendation, which were duly considered, but rejected by this Court in an order dated August 1, 2014 [Doc. No. 19 in File No. 13-mc-86 and Doc. No. 23 in File No. 13-mc-87]. That Order denied Respondents' Motions to Dismiss, enforced Petitioner's Internal Revenue Summonses, and closed the files on this matter. Respondents now request reconsideration of that Order.

II. DISCUSSION

Motions for reconsideration are expressly disfavored by the Court. "Motions to reconsider are prohibited except by express permission of the Court, which will be granted only upon a showing of compelling circumstances." D. Minn. LR 7.1(h). Instead, Fed. R. Civ. P. 60(b) only "authorizes relief based on certain enumerated circumstances (for example, fraud,

changed conditions, and the like.)” *Broadway v. Norris*, 193 F.3d 987, 989 (8th Cir.1999). As the Eighth Circuit has noted, “[t]he Federal Rules of Civil Procedure do not mention motions for reconsideration.” *Id.*, at 990. A Rule 60(b) motion, brought as a “motion for reconsideration,” “is not a vehicle for simple reargument on the merits,” even where the movant reargues the merits “somewhat more fully.” *Id.*, at 989-90.

After reviewing Respondents’ motions and requests, which essentially reargue the merits of their position and do not present evidence of any of the factors listed in Rule 60(b), the Court denies the requests for reconsideration. The requests for oral argument on the Requests for Reconsideration are therefore denied as moot. Additionally, because the Order specifically enforced the IRS Summonses, effectively closing the files on this matter, the Court denies Petitioners’ Requests for an Evidentiary Hearing as moot.

Accordingly, based on the foregoing and all the files, records and proceedings herein,
IT IS HEREBY ORDERED that:

1. Respondents’ Motions to Reconsider and Vacate Order [Doc. No. 22 in File No. 13-mc-86 and Doc. No. 25 in File No. 13-mc-87] are DENIED;
2. Respondents’ Requests for an Adversarial Hearing [Doc. No. 23 in File No. 13-mc-86 and Doc. No. 26 in File No. 13-mc-87] are DENIED as moot; and

3. Respondents' Requests for a Hearing on Motions to Reconsider [Doc. No. 24 in File No. 13-mc-86 and Doc. No. 27 in File No. 13-mc-87] are DENIED as moot.

Dated: August 28, 2014

s/Susan Richard Nelson
SUSAN RICHARD NELSON
United States District Judge