

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**JAMES WIDTFELDT, Individually and  
as Power of Attorney for GUSTEVA  
WIDTFELDT,** )  
)  
)  
)  
**Plaintiff,** )  
)  
**v.** )  
)  
**STATE OF NEBRASKA, THOMAS P.  
HERZOG, INTERNAL REVENUE  
SERVICE, and UNITED STATES OF  
AMERICA,** )  
)  
)  
**Defendants.** )

**8:08CV65**

**MEMORANDUM  
AND ORDER**

This matter is before the court on Plaintiff's Motion for Reconsideration. (Filing No. [38](#).) As with his previous two Motions for Reconsideration (Filing Nos. [29](#) and [31](#)), Plaintiff seeks reconsideration of the court's July 3, 2008, Memorandum and Order which dismissed Plaintiff's claims against all Defendants except the Internal Revenue Service. (Filing No. [19](#).) The court has carefully reviewed Plaintiff's Motion and finds no good cause for reconsideration of any portion of its July 3, 2008 Memorandum and Order.

IT IS THEREFORE ORDERED that: Plaintiff's Motion for Reconsideration (Filing No. [38](#)) is denied.

DATED this 13<sup>th</sup> day of March, 2009.

BY THE COURT

s/Laurie Smith Camp  
United States District Judge