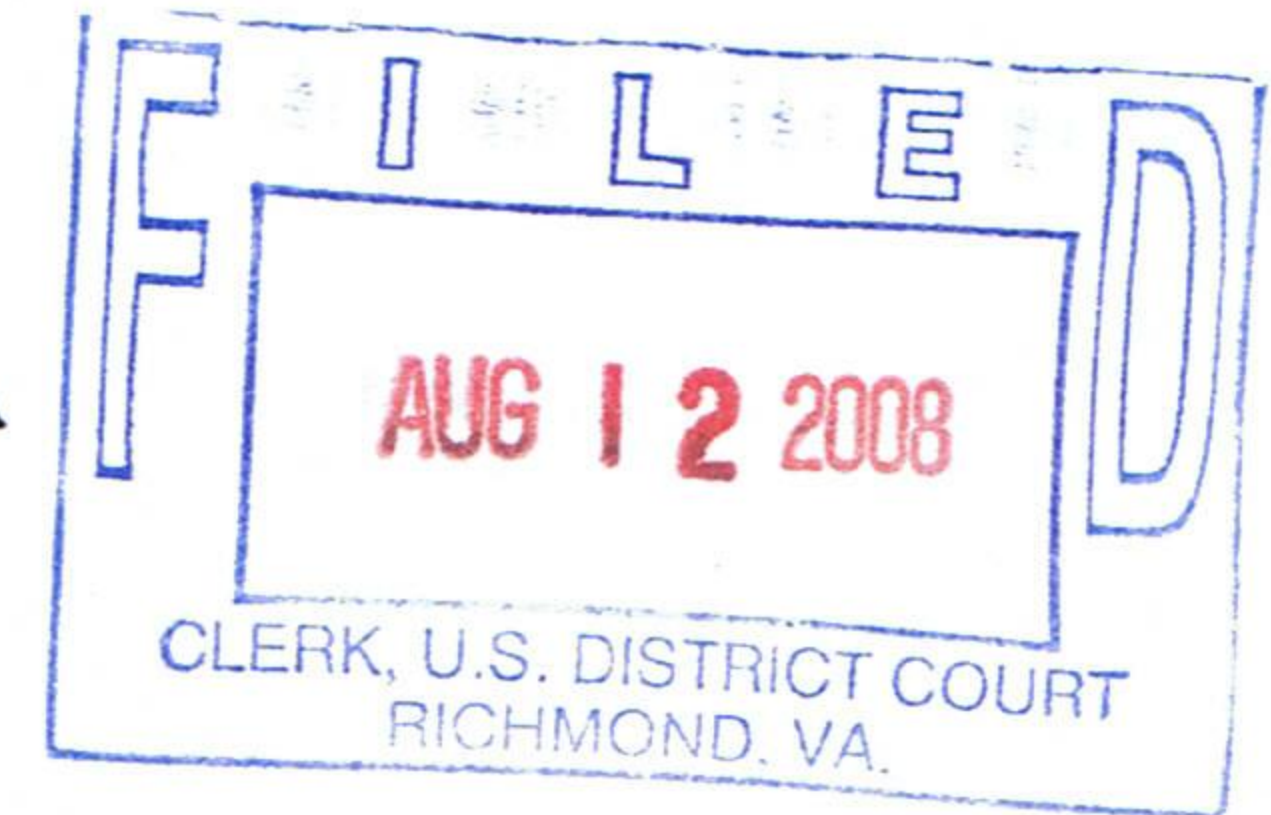


IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division



JEFFREY T. MAEHR,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

Civil Action No. 3:08MC3-HEH

MEMORANDUM ORDER
(Denying Petitioner's Motion for Reconsideration)

COPY

THIS MATTER is before the Court on Petitioner's Motion for Reconsideration of this Court's July 10, 2008 Memorandum Order denying his earlier Petition to Quash, filed on August 1, 2008. Both parties have filed memoranda in support of their respective positions. The Court will dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the Court, and argument would not aid in the decisional process. For the reasons stated below, the Court will deny Petitioner's Motion for Reconsideration.

The Court notes first that it cannot construe Petitioner's Motion for Reconsideration as a motion to alter or amend judgment pursuant to Rule 59(e) of the Federal Rules of Civil Procedure, since it was not timely filed. *See Fed. R. Civ. P. 59(e)* ("A motion to alter or amend a judgment must be filed no later than 10 days after the entry of the judgment.").

In the interest of considering Petitioner's *pro se* motion in the most accommodating light, the Court will instead construe it as a request for relief from a judgment or order under Rule 60 of the Federal Rules of Civil Procedure. Such relief, however, is available only for limited reasons:

- (1) mistake, inadvertence, surprise, or excusable neglect;
- (2) newly discovered evidence that, with reasonable diligence, could not have been discovered in time to move for a new trial under Rule 59(b);
- (3) fraud (whether previously called intrinsic or extrinsic), misrepresentation, or misconduct by an opposing party;
- (4) the judgment is void;
- (5) the judgment has been satisfied, released or discharged; it is based on an earlier judgment that has been reversed or vacated; or applying it prospectively is no longer equitable; or
- (6) any other reason that justifies relief.

Fed. R. Civ. P. 60(b).

Here, Petitioner's Motion for Reconsideration merely propounds the same arguments previously made in the Petition to Quash and in opposition to the government's Motion to Enforce the IRS Summons. Petitioner has not alleged any mistake or newly discovered evidence. Moreover, despite Petitioner's continuing protestations that he "believes this is Fraud upon the Court [and] contempt for the Rule of Law and for the judicial machinery," (Mot. Recons. 6), none of Petitioner's arguments convince this Court that any fraud has been perpetrated or that the judgment is void. In short, Petitioner's Motion for Reconsideration offers no reason that justifies relief pursuant to Rule 60(b), and that Motion (Docket No. 11) is therefore DENIED.

The Clerk is directed to send a copy of this Order to Petitioner and to counsel for the United States.

It is SO ORDERED.



/s/

Henry E. Hudson
United States District Judge

Date: Aug 12, 2008
Richmond, VA