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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

United States,)	No. CV 11-00698-PHX-FJM
)	
Plaintiff,)	ORDER
)	
vs.)	
)	
James Leslie Reading, et al.,)	
)	
Defendants.)	
)	

The court has before it the United States' motion to enter a judgment (doc. 98), defendants' "motion for reconsideration of United States' motion to enter a judgment" (doc. 100), which we construe as a response, plaintiff's reply (doc. 102), and defendants' motion for reconsideration of order granting summary judgment (doc. 101).

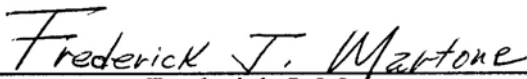
Defendants' response almost entirely repeats their arguments against summary judgment, which we considered and rejected and need not address again. Defendants raise only one challenge to the numbers in plaintiff's proposed judgment, and that is to dispute their income calculation for 1994. But they raised this argument in their response to summary judgment (doc. 82 at 4) and we rejected it (doc. 97 at 4-5). We reject it now for the same reason and the reasons stated in plaintiff's reply in support of summary judgment (doc. 90 at 7-9). Per our order granting summary judgment, plaintiff has reduced Mr. Reading's compensation for 1994 and 1995 by 50% and recalculated the interest and resulting liability. Defendants do not dispute the new calculations and the numbers appear to be correct.

1 The court will deny a motion for reconsideration "absent a showing of manifest error
2 or a showing of new facts or legal authority that could not have been brought to its attention
3 earlier with reasonable diligence." LRCiv 7.2(g). Defendants have not met this burden.
4 They do not provide us with newly discovered facts or legal authority. LRCiv 7.2(g) also
5 provides that "[n]o motion for reconsideration of an Order may repeat any oral or written
6 argument made by the movant in support of or in opposition to the motion that resulted in the
7 Order." Defendants violate this rule by simply restating arguments presented when we
8 considered plaintiff's motion for summary judgment.

9 **IT IS ORDERED GRANTING** plaintiff's motion to enter a judgment (doc. 98). We
10 do so by separate order.

11 **IT IS ORDERED DENYING** defendants' motion for reconsideration of order
12 granting summary judgment (doc. 101).

13 DATED this 11th day of October, 2012.

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 Frederick J. Martone
United States District Judge