

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

UNITED STATES OF AMERICA,

Plaintiff,

RACHEL TUDOR,

Plaintiff-Intervenor,

v.

SOUTHEASTERN OKLAHOMA STATE
UNIVERSITY, and

THE REGIONAL UNIVERSITY
SYSTEM OF OKLAHOMA,

Defendants.

Case No. 15-cv-324-C

**DEFENDANT’S OBJECTION TO PLAINTIFF TUDOR’S AMENDED
MOTION FOR POST-JUDGMENT INTEREST AND TAX OFFSET**

Defendants, Southeastern Oklahoma State University, ("SEOSU"), and The Regional University System of Oklahoma ("RUSO"), ("Defendants"), respectfully object to Plaintiff’s Amended Motion for Post-Judgment Interest and Tax Offset [Doc. 314]¹ (hereinafter “Plaintiff’s Amended Motion”). Notwithstanding Plaintiff’s procedural deficiency, and as Plaintiff has stated that [Doc. 311], should be stricken as moot, in support hereof, Defendants submit the following in response to Plaintiff’s Amended Motion.

¹ Plaintiff continues to fail to comply with local court rules, specifically LCvR 7.1(k), as Plaintiff did not seek leave to file an amended motion to her Motion and Incorporated Brief for Prejudgment Interest, Post-Judgment Interest, and Tax Penalty Offset [Doc 311].

ARGUMENT

Plaintiff's Amended Motion clearly states that "Dr. Tudor's appeal strips this Court of the power to review the earlier orders..." [Doc. 314, at p. 2]. Defendants concur with this statement, and contend that Plaintiff's motion is premature at this time given Defendant's pending motion before this Court [Doc. 316], as well as Plaintiff's Appeal currently pending before the Tenth Circuit Court of Appeals.

Defendants do not intend to contest Plaintiff's entitlement to post-judgment interest should she ultimately prevail at the conclusion of this litigation. However, arguments as to the value of that interest solely rely upon the final judgment after all motions are heard and ruled upon, as well as once all appeals have concluded in the matter. Once again, Plaintiff's own statement that "[a]t the appropriate time, [Plaintiff] will move this Court to conform the final judgment in this matter..." further demonstrates the premature nature of her request to this Court.

Finally, Defendants also contend that Plaintiff's tax penalty offset to this Court is also premature. Until final judgment is complete, and all pending motions and appeals are concluded, it is impossible to determine the potential amount of federal taxes due, and thus, impossible to address any logical argument as to whether a federal² tax penalty offset may, or may not, be justified or prudent. Should the Court determine that these matters are ripe for consideration at this time, Defendants

² Plaintiff, by her own admission, is "a resident of the State of Texas, which does not tax income," therefore she is apparently not eligible for a state tax offset. [Doc. 314, p. 5, fn. 2].

request leave to file a brief in support of Defendants' positions on each of the matters raised in Plaintiff's motion.

CONCLUSION

Plaintiff's requested relief is unnecessary and premature at this time, and Defendants respectfully request this Court strike Plaintiff's Amended Motion for Post-Judgment Interest and Tax Offset [Doc. 314], or in the alternative, hold in abeyance any ruling on Plaintiff's motion until all appeals and motions have been ruled upon and litigation is concluded.

Respectfully submitted,

/s/ Timothy M. Bunson

DIXIE L. COFFEY, OBA #11876

JEB E. JOSEPH, OBA #19137

KINDANNE JONES, OBA #11374

TIMOTHY M. BUNSON, OBA#31004

Assistant Attorneys General Oklahoma

Attorney General's Office

Litigation Division

313 NE 21st Street

Oklahoma City, OK 73105

Telephone: 405.521.3921

Facsimile: 405.521.4518

Email: dixie.coffey@oag.ok.gov

Email: jeb.joseph@oag.ok.gov

Email: kindanne.jones@oag.ok.gov

Email: tim.bunson@oag.ok.gov

Attorneys for Defendants Southeastern

Oklahoma State University and The Regional

University System of Oklahoma

CERTIFICATE OF SERVICE

I hereby certify that on this 20th day of July 2018, I electronically transmitted the foregoing document to the Clerk of Court using the ECF System for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants:

Ezra Young
Law Office of Ezra Young
30 Devoe, 1a
Brooklyn, NY 11211-6997
Email: ezraiyoung@gmail.com
Attorney for Plaintiff

Brittany Novotny
NATIONAL LITIGATION LAW GROUP, PLLC
42 Shepherd Center
2401 NW 23rd Street
Oklahoma City, OK 73107
Email: bnovotny@nationlit.com
Attorney for Plaintiff

Marie E. Galindo
1500 Broadway, Ste. 1120
Lubbock, TX 79401
Email: megalindo@thegalindolawfirm.com
Attorney for Plaintiff

/s/Timothy M. Bunson

Timothy M. Bunson