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

UNITED STATES OF AMERICA,	
Plaintiff,	
RACHEL TUDOR,	
Plaintiff-Intervenor,	**Case No. 15-cv-324-C**
v.	
SOUTHEASTERN OKLAHOMA STATE UNIVERSITY, and	
THE REGIONAL UNIVERSITY SYSTEM OF OKLAHOMA,	
Defendants.	

**DEFENDANTS' OBJECTION TO PLAINTIFF'S RENEWED 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 Renewed Motion for Post-Judgment Interest and Tax Offset [Doc. 371] (hereinafter "Plaintiff's Renewed Motion"). Defendants submit the following in response to Plaintiff's Renewed Motion.

ARGUMENT

In Plaintiff's Renewed Motion, Plaintiff acknowledges the motion may be premature. Defendants concur that Plaintiff's motion is premature. 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 rely upon the final judgment after all appeals have concluded in the matter.

The Court previously denied Plaintiff's Motion for Post-judgment Interest and Tax Penalty Offset as premature, stating "Plaintiff shall renew her request for post-judgment interest within 14 days of the conclusion of the appellate process." [Doc. 340]. The appellate process has not yet concluded. Pursuant to U.S. Sup. Ct. Rule 13, a petition for a writ of certiorari in the Supreme Court must be filed within ninety (90) days after entry of the judgment. The Tenth Circuit's judgment was entered on September 13, 2021, and therefore Defendants' petition for writ of certiorari is due on or before December 12, 2021. Thus, the appellate process will conclude either when Defendants decline to file a petition for certiorari, when such a petition is denied, or when such a petition is granted and the case is decided.

In addition, as Plaintiff acknowledges, the determination of front pay has not yet been resolved by this Court. Thus, absent final judgment, post-judgment interest cannot yet be calculated.

Finally, Plaintiff's request for 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 federal[1] 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,

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[1] 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].

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

CONCLUSION

Plaintiff's motion is premature at this time, and Defendants respectfully request this Court deny 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,

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Attorneys for Defendants Southeastern Oklahoma State University and The Regional University System of Oklahoma

CERTIFICATE OF SERVICE

I certify that on this 8th day of November 2021, I electronically transmitted the attached document to the Clerk of Court using the ECF System for filing; I further certify that at rue and correct copy of the foregoing document was sent via the ECF System to all counsel who are registered participants.

/s/Dixie L. Coffey
Dixie L. Coffey