



United States Tax Court

Washington, DC 20217

PAUL-ADAMS QUARRY TRUST, LLC,
FRANCIS L. ADAMS, TAX MATTERS
PARTNER,

Petitioner

v.

Docket No. 10145-21.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

ORDER

On November 3, 2025, the Court issued its Memorandum Findings of Fact and Opinion (T.C. Memo. 2025-112). The Opinion provides that “[d]ecision will be entered under Rule 155.”¹ By Order served November 4, 2025, the Court directed the parties to file on or before February 2, 2026, computations for entry of decision.

On December 1, 2025, petitioner filed a Motion for Reconsideration of the Court’s November 3, 2025 Memorandum Opinion (Doc. 165). Petitioner’s Motion

moves, pursuant to Tax Court Rules 161, 162, and 50(a), for reconsideration of the Court’s memorandum opinion issued on November 3, 2025 (Doc. 161) (“Opinion”). In the alternative, [p]etitioner seeks targeted clarifications to align the Opinion with all relevant undisputed facts and governing authority, and reassignment to preserve the appearance of impartiality.

Pet’r’s Mot. 1.

On December 23, 2025, respondent filed a Response to Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161 (Doc. 167).

On December 29, 2025, petitioner filed a Motion for Leave to File Reply to Response to Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161

¹ Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

Served 01/09/26

(Doc. 168). Petitioner simultaneously lodged a Reply to Response to Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161 (Doc. 169).

Motions to reconsider are governed by Rule 161. That Rule establishes filing deadlines, but provides no guidance as to the circumstances in which the Court should grant or deny such motions. In the absence of more specific guidance in the Rule, we look to our caselaw.

Motions to reconsider are generally “intended to correct substantial errors of fact or law and allow the introduction of newly discovered evidence that the moving party could not have introduced by the exercise of due diligence in the prior proceeding.” *Knudsen v. Commissioner*, 131 T.C. 185, 185 (2008). The decision to grant a motion to reconsider lies within the discretion of the Court, and we usually decline to exercise our discretion absent unusual circumstances or substantial error. *Estate of Quick v. Commissioner*, 110 T.C. 440, 441 (1998). “Reconsideration is not the appropriate forum for rehashing previously rejected legal arguments or tendering new legal theories to reach the end result desired by the moving party.” *Estate of Quick*, 110 T.C. at 441–42; *see also* Fed. R. Civ. P. 60(b) (providing that motions to vacate are generally not granted absent a showing of unusual circumstances or substantial error, e.g., mistake, inadvertence, surprise, excusable neglect, newly discovered evidence, fraud, or other reason justifying relief); *Brannon’s of Shawnee, Inc. v. Commissioner*, 69 T.C. 999 (1978).

The Response sets out sufficient reasons to deny petitioner’s Motion, and we could deny the Motion for those reasons alone. Nevertheless, we think it appropriate to highlight here a few further observations.

I. *Limited Stipulation as to Beaverdam*

Petitioner’s claim that the Court ignored a stipulation with respect to the opinion in *Beaverdam Creek Holdings, LLC v. Commissioner*, T.C. Memo. 2025-53, is entirely groundless. Even a cursory review of the transcript of the July 10, 2025, pretrial hearing at which the *Beaverdam* stipulation was made (July hearing) shows the stipulation’s limited scope. *See* Hr’g Tr. (Doc. 125). The stipulation concerned findings of fact setting out “background” information that was “not property specific” about the Elberton deposit, its location, and the various kinds of grading for granite dimension stone.² Importantly, the stipulation did not include anything relating to

² *See, e.g.*, Hr’g Tr. 25 (petitioner’s counsel addressing the Court and stating “Last thing. Your Honor, again, I’m just trying to shrink. This is something I’ve obviously never faced before. *Beaverdam* is out there with a lot of background, not property specific, Elberton specific, and all that, whatever, that it -- let’s just take something simple. We’ve stipulated to this, but take something simple. It’s, that granite is 35 -- 30 miles wide, or whatever, or it’s the granite capital of the world.”); *id.* at 25 (petitioner’s counsel stating “the question is, is that, can -- on background that’s not property specific, can we rely upon those findings of fact by Judge Goeke for the purposes of this case on background?”); *id.* at 25–27 (the Court explaining the limited stipulation related to *Beaverdam*

market demand or the financial feasibility of opening an additional quarry in Elberton.³

A review of the Findings of Fact section of *Beaverdam* shows that Part I of that section, titled “The Georgia Granite Industry,” is the only portion of the Findings of Fact that is “not property specific.”⁴ Part I of the Findings of Fact in *Beaverdam* contains none of the purported facts that the Motion claims the Court ignored.

Petitioner claims that “the parties stipulated to the *Beaverdam* facts—that is, those found *and* those rejected by Judge Goeke.” Pet’r’s Mot. 11; *see also, e.g., id.* 3. Petitioner failed to present this novel view at the July hearing. At no time in that hearing did petitioner suggest that the brief oral exchange there would bind this judge to all the facts found by a different judge in a different case involving different parties and a different record, let alone that this judge would be bound to exclude facts, supported by the record in this case, that the other judge was silent about. Had petitioner offered such an approach, it would have been rejected as inconsistent with the Court’s Rules, *see* Rule 91, and this judge’s practice as to stipulations. As the Response makes clear, respondent likewise did not understand petitioner’s limited stipulation to have the expansive scope petitioner now advances.

In addition, as the Response also shows, the stipulation as petitioner now interprets it would have been utterly untenable. Petitioner’s proposal would have required the Court to consult the entire record of the *Beaverdam* litigation and discern not only what Judge Goeke expressly found in his Findings of Fact, but also what was proposed to him and not included in the *Beaverdam* Opinion. Judges decline to adopt factual findings proposed by the parties for myriad reasons,

“background,” specifically, “here is the county, here is how granite works, here are the grades of granite that usually are sold”); *id.* at 27–28 (the Court observing “[i]f you know nothing [about dimension stone], I found it very useful when I read Judge Goeke’s opinion, because I was very much educated. But now I am educated. And the question is, does anyone else need to be educated by reading my opinion about the same thing? And at least[] if I do decide to do a bench opinion, I’m not sure how much I’m adding to the legal scholarship by repeating what Judge Goeke has already very eloquently said, or by you spending three or four hours trying to tell me that [Elberton] was, in fact, the [granite] capital of the world, or the U.S., or whatever. I mean, things that are already in the expert reports. So . . . I could pick any expert report and make findings of fact based on that, because it’s there.”).

³ *Id.* at 23–25 and 42–50 (reflecting extensive exchange between the Court and petitioner’s counsel concerning the open questions of market demand and financial feasibility); *id.* at 47–50 (reflecting petitioner’s counsel’s discussion of what would be shown at trial, including matters that would not need any discussion at trial if petitioner’s current assertions about the purported scope of the stipulation were accurate).

⁴ The remaining parts of the Findings of Fact section are directly addressed at the property at issue in that case or other properties relevant to the property at issue. *Beaverdam*, T.C. Memo. 2025-23, at 3–22 (Findings of Fact Part II (Overview and History of the Property at Issue), Part III (The Strategic Group Background), Part IV (Relevant Transactions and Easement Contribution), Part V (Beaverdam’s 2017 Return and VSW Appraisal), Part VI (Broad River Mining and Granite City Quarries), Part VII (IRS Examination, Petition, and Relevant Orders), and Part VIII (Summary of Expert Witnesses)).

including, for example, because the fact (even if true) is unnecessary to the disposition of the case. To argue that a judge's decision not to adopt a proposed fact is a negative finding, let alone a binding one, in a setting outside of claim or issue preclusion is quite simply incorrect.

Moreover, it would appear that, at the time of trial, petitioner did not believe the theory he advances now. Had petitioner believed in his new and expansive view of the stipulation, he would not have spent many hours at trial debating market demand for granite and the financial feasibility of a new quarry in Elberton—issues that petitioner now asserts were supposedly stipulated. At the very least, it would have been incumbent on petitioner to object during trial when testimony was offered inconsistent with the purported stipulation. That would have enabled respondent to clarify his understanding of the stipulation and the Court to make any appropriate ruling in light of the July hearing. Petitioner's failure to take these steps, in addition to the overall presentation of his case and countless individual statements his counsel made at trial,⁵ confirms that his expansive view of the stipulation is a new development.

Even if we were to set all of these fatal criticisms aside, if petitioner believed that the limited stipulation agreed to at the July hearing was as expansive as he now claims, petitioner could have sought to memorialize that understanding with respondent in writing and file it with the Court as provided under Rule 91(b). Having failed to take steps to memorialize or clarify the stipulation during trial, petitioner cannot use a motion for reconsideration as a vehicle for advancing a new theory as to the parties' oral stipulation.⁶

Finally, nothing in the Court's Opinion is inconsistent with the actual, limited stipulation the parties agreed to on the record. *Compare* Op. at *9–33, with *Beaverdam*, T.C. Memo. 2025-23, at *2–3.

⁵ For example, in his closing argument, petitioner's counsel said that mining on the Paul-Adams property had "been stipulated physically possible [and] legally permissible, but we'll show financially feasible and maximally productive." Tr. 2172. Likewise, slide 74 of petitioner's closing presentation (Doc. 143) contained references to stipulations regarding two of the relevant topics (physical possibility and legal permissibility), but omitted any reference to any purported stipulation with respect to the third topic (financial feasibility of a quarry).

⁶ Petitioner asserts in the Reply that the Court's comment about "legal scholarship" should be read as somehow broadening the scope of the stipulation. There is no support for that view. As the full quotation from the transcript reproduced in footnote 2 above shows, the reference was squarely focused on what the Reply now disparagingly calls "'chamber of commerce' color"—namely, whether Elberton "was, in fact, the [granite] capital of the world, or the U.S.," Hr'g Trans. 28, and "how granite works" and "the grades of granite that usually are sold," *id.* at 27. That was the type of information that the Court could find by "pick[ing] any expert report . . . because it's there." *Id.* at 28. The Court would not have been able to pick up each of the expert reports and find (for example) that there was market demand for granite produced by an additional quarry, because respondent and his experts objected to that conclusion.

II. *Claim as to a Purported Predetermined Opinion*

Petitioner also claims that the Opinion omits “evidence that conflicted with what seems to be a predetermined opinion—a point that the Court made throughout the pre-trial proceedings.” Pet’r’s Mot. 9. It is not clear to the Court what the Motion’s reference to a “predetermined opinion” is intended to mean. The Court advised the parties during the pretrial proceedings that it was considering issuing a bench opinion as authorized by section 7459(b) (last sentence). The Court also brought to the parties’ attention recent decisions from other divisions of the Court addressing fact patterns similar to the one at issue here and directed the parties to address why the outcome here should be different from those reached in the other cases. The Court was transparent with the parties regarding the possible issuance of a bench opinion to give them an opportunity to present their arguments in full in their pretrial memoranda. Both parties took advantage of that opportunity: For his part, petitioner submitted an 86-page pretrial memorandum (Doc. 83), a 7-page supplemental pretrial memorandum (Doc. 126), a 24-page presentation addressing recent decisions by other divisions of the Court (Doc. 138), and a 43-page opening presentation (Doc. 138).

Ultimately, in view of the evidence introduced at trial and the arguments offered by the parties at the conclusion of the trial—including petitioner’s 112-page closing presentation (Doc. 143) that raised (among other arguments) a constitutional argument that he had not presented in his pretrial memorandum (as supplemented)—the Court decided not to resolve the case by bench opinion at the end of the trial session. Instead, the Court issued a Memorandum Opinion about three months after the conclusion of the trial.

That the Court thoroughly prepared for this trial, including by reviewing the stipulations of facts and exhibits, the opening expert reports, and the corresponding rebuttal reports (all filed before the trial as required by our Rules—*see, e.g.*, Rules 91, 143(g)(2)), and that the Court highlighted for the parties questions it had in view of that evidence, does not reflect a “predetermined opinion.” Rather, it reflects upfront work aimed at facilitating an orderly and efficient trial in service of the Court’s truth-finding mission. *See, e.g., Interex, Inc. v. Commissioner*, 321 F.3d 55, 60 (1st Cir. 2003) (affirming denial of motion to recuse and observing “the petitioner suggests . . . that the judge had an opinion on this case before trial, but that is not surprising; this case included stipulated facts and documents presented to the court before trial. If they signify anything at all, the [judge’s] comments suggest that the judge had reached an opinion of the case after consideration of the facts. And that is, after all, not merely the prerogative but the duty of a judge.”), *aff’g* T.C. Memo. 2002-57.

On a similar note, petitioner asserts that “[t]rials should matter.” Pet’r’s Mot. 112. The Court wholeheartedly agrees.⁷ And trial did matter here. The Court carefully listened to the testimony offered at trial, considered the stipulations and documentary evidence made part of the record in this case, evaluated the parties’ competing positions, and rendered a decision by applying the law to the facts. Indeed, because of the trial, petitioner prevailed in his position that the deduction at issue was properly substantiated. Had the Court ruled for respondent on that point, petitioner would have been allowed no deduction at all.

The Court did not share petitioner’s view as to what the evidence actually showed with respect to the value of the Paul-Adams property. But that does not mean the Court ignored the evidence or that the trial did not matter.⁸ *See Neonatology Associates, P.A. v. Commissioner*, 115 T.C. 43, 84 (2000), *aff’d*, 299 F.3d 221 (3d Cir. 2002) (“The mere fact that one party presents unopposed testimony on his or her behalf does not necessarily mean that the elicited testimony will result in a finding of fact in that party’s favor.”); *Diaz v. Commissioner*, 58 T.C. 560, 564 (1972) (“[T]he distillation of truth from falsehood . . . is the daily grist of judicial life.”). As we have explained, “[w]e will not accept the testimony of witnesses at face value if we find

⁷ That is why the Court denied respondent’s Motion for Order to Show Cause Why This Case Should Not Be Resolved Through a Stipulation to Be Bound to the Final Outcome of *Beaverdam Holdings*. *See* Order Served June 6, 2025 (Doc. 86). And, as respondent points out, the pre-easement price-per-acre the Court found for the Paul-Adams property was higher than the pre-easement price-per-acre found for the property at issue in *Beaverdam*.

⁸ The examples petitioner offers on this score fall to pieces at the slightest pressure. For instance, petitioner complains repeatedly that, “[w]ith no support from [r]espondent or his experts, this Court held that *not even a curbing quarry* could be operated on the [Paul-Adams p]roperty.” Pet’r’s Mot. 3; *see also, e.g., id.* at 51, 64–65. Both parties agreed that operating a granite quarry (whether curbing or other grade) would be physically possible and legally permissible on the property. The disagreement was with respect to the financial feasibility of such an operation. And, on that score, petitioner’s own expert reports taken on their own terms establish that a curbing quarry would not have been viable.

Specifically, Mr. Proctor’s model assumed that curbing stone would sell for \$2.50 per cubic foot in the first projected year. *See, e.g., Ex. 401-P*, p. 68. The sales price would increase annually by 2.5%, reaching \$4.00 per cubic foot in the last projected year. *Id.* By contrast, Mr. Proctor’s model assumed that variable mining costs would start at \$4.25 per cubic foot in the first projected year and would increase annually by 2.5%, reaching \$6.79 per cubic foot in the last projected year. *Id.* Put in plain English, under Mr. Proctor’s model, a quarry producing only curbing stone would have lost money on every cubic foot of stone produced, every single year, during the entire projection period, even before one considered start-up and other costs. Once those costs are considered, Mr. Proctor’s model would yield a negative net present value in the millions for the proposed operation. *Cf. Tr. 1108–09* (Mr. Adams testifying that the “all-in cost” of producing granite at a drive-in quarry would be “about \$4, \$4.50 max per cubic foot” and that, at a pit quarry, such costs would be “probably [\$]8 to \$9, maybe [\$]8 to \$10”).

Mr. Fletcher’s model produces a similar result, as his report likewise reflects a sales price per cubic foot of curbing stone that is significantly lower than the assumed direct mining costs per cubic foot. *See, e.g., Ex. 403-P*, pp. 22–23.

that the outward appearance of the facts in their totality conveys an impression contrary to the spoken word.” *Neonatology*, 115 T.C. at 84.

III. *Petitioner’s Incoherent Story*

It is hard to understand petitioner’s statement that in 2010–2012 “the development of a quarry was simply not something Messrs. Paul and Adams wanted or needed to do at that stage of their very successful careers.” Pet’r’s Mot. 68. If that is so, why did they spend more than two years, and more than \$350,000, to find out if the quarry had useable granite? If, as petitioner says, they were at the end of their careers, why go through the effort and expense? And why would Mr. Adams in 2013 have pursued acquiring rights for the Sterling Gray Quarry and then carried on with its development after abandoning the effort to develop the Paul-Adams property? The story petitioner presses simply does not hold together.

Petitioner contends that the Court is questioning Mr. Adams’s business judgment and suggesting that Mr. Adams “should buy out his partner and do something he has never done—develop a quarry.” Pet’r’s Mot. 68. The Court does not question Mr. Adams’s business judgment or his (and Mr. Paul’s) decision *not* to develop a quarry on the Paul-Adams property. Instead, the Court questions the credibility of petitioner’s explanations for those decisions. The Court finds incredible petitioner’s claims that Mr. Adams chose not to develop the Paul-Adams property because of his age, or because he did not need granite, or because he had not developed a quarry in the past.⁹ In the Court’s view, the evidence supports the conclusion that Mr. Adams and Mr. Paul acted as they did because the property was not suitable for immediate use as a granite quarry.

Mr. Adams’s own actions (that is, his business judgments) with respect to the Paul-Adams property and the Sterling Gray Quarry support the Court’s conclusion. As the Court explained in its Opinion, “[l]ess than two years after Mr. Paul and Mr. Adams abandoned the quarry operation on the Paul-Adams property, Mr. Adams entered into a five-year lease for a different quarry in Elbert County—the Sterling Gray Quarry.” Op. 18. Mr. Adams operated the Sterling Gray Quarry while leasing it, using the quarry to meet the granite needs of Star Granite, his memorial

⁹ On this latter point, the Court is surprised by petitioner’s current claim that developing a quarry is “something [Mr. Adams] has never done[.]” Pet’r’s Mot. 68. At trial, Mr. Adams testified at length about his experience as owner of the Pink Pearl Quarry, opened in 1980. *See, e.g.*, Tr. 1088, 1107–11, 1138. Discussing the emergence of drive-in quarries, he testified that “[t]he drive-in quarries didn’t really get popular, you know, until around 1976, 1980, somewhere in there, and that technology really came from Italy and Europe because they were using drive-in quarries. I was one of the first to do it in Elberton at the Pink Pearl Quarry in 1980 because we had granite on a hill, you know, that was going up so it was easy to start it as a drive-in quarry. It’s still a drive-in quarry today, and we have not changed it.” Tr. 1107; *see also* Tr. 1111 (“When I started the Pink Pearl Quarry, I hired my brother-in-law who knew nothing about quarrying . . . and he came.”). Petitioner’s counsel may not view Mr. Adams’s experience at the Pink Pearl Quarry as “developing” a quarry, but the Court draws a different conclusion.

fabrication business. In 2019, Mr. Adams exercised an option to purchase the Sterling Gray Quarry. To put it plainly, Mr. Adams was older and closer to the end of his career when he chose to spend money buying the Sterling Gray Quarry and to spend time and effort to reopen that quarry. That he did not do so with respect to the Paul-Adams property before the Sterling Gray Quarry became available tells us a lot about Mr. Adams's views as to the feasibility of the Paul-Adams property as a working quarry. Willing buyers considering the purchase of the Paul-Adams property would not disregard that type of information.

IV. *Assertions in Petitioner's Reply*

In his Reply, petitioner advances arguments that are entirely meritless. Petitioner argues that, “[u]nder the party presentation and waiver principles, the errors [r]espondent avoided and did not fully brief are conceded and cannot be salvaged by the Court post hoc.” Pet’r’s Reply 1.

First, respondent conceded no error and stated in his Response that “[t]he Opinion made no clear or substantial errors of fact or law, and Petitioner’s motion should be denied.” Resp’t’s Resp. 4.

Second, it appears that respondent did address each of the points that petitioner now claims respondent has conceded. *See, e.g.*, Resp’t’s Resp. 6–9 (addressing the scope of the *Beaverdam* stipulation); *id.* at 9–11 (addressing expert testimony and petitioner’s ninth allegation of error); *id.* at 17 (addressing petitioner’s argument that the Opinion is inconsistent with *Beaverdam* or *Wolfsen Land & Cattle Co. v. Commissioner*).

Third, even if respondent’s Response had not fully addressed petitioner’s arguments, petitioner’s invocation of the party presentation principle in the context of a motion for reconsideration would make little sense. The party filing a motion for reconsideration in effect contends that the Court made an error that should be corrected. In that context, the Court is entitled to explain its own thinking on the subject. Barring, perhaps, a confession of error on a factual issue from the responding party, it makes no sense for the Court to change its view only because one party fails to address an allegation of error by the other. *See, e.g., Alexander v. South Carolina State Conference of the NAACP*, 602 U.S. 1, 19 n.6 (2024) (“Parties can stipulate to issues of fact, but they cannot by stipulation amend the law.”); *U.S. Nat’l Bank of Or. v. Indep. Ins. Agents of Am.*, 508 U.S. 439, 447 (1993) (“[A] court ‘need not render judgment on the basis of a rule of law whose nonexistence is apparent on the face of things, simply because the parties agree upon it.’” (quoting *United States v. Burke*, 504 U.S. 229, 246 (1992) (Scalia, J., concurring in judgment))).

Petitioner’s appeal to stare decisis falls flat as well. Setting aside the fact that a memorandum opinion issued by one division of this Court is not binding on other divisions of this Court, *Dunaway v. Commissioner*, 124 T.C. 80, 87 (2005), it is a hornbook principle that stare decisis applies to rules of law, not findings of fact.

Michigan v. Bay Mills Indian Cmty., 572 U.S. 782, 798 (2014) (“[S]tare decisis is a foundation stone of the rule of law, necessary to ensure that *legal rules* develop ‘in a principled and intelligible fashion[.]’” (quoting *Vasquez v. Hillary*, 474 U.S. 254, 265 (1986)) (emphasis added)); *Kimble v. Marvel Ent., LLC*, 576 U.S. 446, 455 (2015) (“The doctrine rests on the idea, as Justice Brandeis famously wrote, that it is usually ‘more important that *the applicable rule of law* be settled than that it be settled right.’” (quoting *Burnet v. Coronado Oil & Gas Co.*, 285 U.S. 393, 406 (1932) (Brandeis, J., dissenting)) (emphasis added)); Bryan A. Garner et al., *The Law of Judicial Precedent* 6 (2016) (“For stare decisis to apply, a decision . . . must involve an issue of law, not of fact[.]”); *Stare Decisis*, *Black’s Law Dictionary* (12th ed. 2024).¹⁰

Taxpayers and their counsel have been warned in easement cases before at least two other divisions of this Court that pursuing arguments that have been repeatedly rejected may result in the imposition of sanctions pursuant to section 6673. See Transcript of Bench Opinion, *Veribest Vesta, LLC v. Commissioner*, No. 9158-23 (July 11, 2025); Order, *Cottonpatch Timber Company, LLC v. Commissioner*, No. 26103-22 (Oct. 29, 2025). We have not yet issued a warning to petitioner or his counsel in this case. But certain of the arguments in petitioner’s Motion and in his Reply bring us mighty close to doing so. We observe that pursuing meritless arguments may result in our imposing sanctions against petitioner pursuant to section 6673(a)(1) or against petitioner’s counsel pursuant to section 6673(a)(2).

* * *

Ultimately, despite the many pages petitioner has added to the record, no credible evidence in this case suggests that anyone in 2017 would have purchased this abandoned quarry for a price remotely near what petitioner claims. Petitioner’s attempts to toss aside the record developed at trial in favor of facts purportedly found—or not found—in another case, about a different and lower-valued property, wildly miss the mark.

In short, the Motion does not identify “any unusual circumstances or substantial error[s]” with respect to the Court’s November 3, 2025, Opinion. *Estate of Quick*, 110 T.C. at 442. We therefore decline to reconsider the Opinion or provide any other relief requested in the Motion.

¹⁰ Doctrines other than stare decisis—for example, claim and issue preclusion—operate to avoid duplicative litigation of factual disputes and issues previously resolved in other cases. Those doctrines are clearly inapplicable here.

Upon due consideration, for the reasons stated above, it is hereby

ORDERED that petitioner's Motion for Leave to File Reply to Response to Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161 (Doc. 168) is granted and petitioner's Reply to Response to Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161, lodged on December 29, 2025 (Doc. 169), is filed as of the date of this Order. It is further

ORDERED that petitioner's Motion for Reconsideration of the Court's November 3, 2025 Memorandum Opinion (Doc. 165) is denied.

(Signed) Emin Toro
Judge