

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

STATE OF INDIANA, <i>et al.</i>)	
)	
Plaintiffs,)	
v.)	Case No. 1:13-cv-01612-WTL-TAB
)	
INTERNAL REVENUE SERVICE, <i>et al.</i> ,)	
)	
Defendants.)	

DEFENDANTS’ RESPONSE TO PLAINTIFFS’ MOTION FOR ORAL ARGUMENT

The plaintiffs have filed a pleading, which is incorrectly captioned as a “joint motion” for consolidated oral argument. ECF 50. The plaintiffs did not consult with the defendants before filing this motion, and the defendants do not join in it. The defendants respectfully submit this response to the plaintiffs’ motion.

The defendants defer to the Court’s preferences with regard to oral argument. The defendants respectfully suggest, however, that the Court may find it advantageous to schedule argument first with respect to the defendants’ motion to dismiss (ECF 36), which is fully briefed. The defendants’ motion to dismiss presents jurisdictional objections to the plaintiffs’ complaint, and these jurisdictional objections must be resolved first, before proceeding to the merits. *See Steel Co. v. Citizens for Better Env’t*, 523 U.S. 83, 94-95 (1998). The defendants believe that their motion to dismiss will dispose of this case in its entirety, thereby obviating the need to address the plaintiffs’ motions for summary judgment (ECF 44, ECF 46), or the defendants’ forthcoming cross-motion for summary judgment. At a minimum, the Court’s resolution of the motion to dismiss would narrow and clarify the issues (if any) remaining for the Court’s consideration at the summary judgment stage. The Court, accordingly, may prefer to hold

argument first with respect to the motion to dismiss, instead of adopting the plaintiffs' suggestion to hold a single, omnibus argument "at least three hours" in length, ECF 50 at 4, with respect to all motions.

Dated: March 20, 2014

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on March 20, 2014, a copy of the foregoing document was filed electronically. Notice of this filing will be sent to the following parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

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