

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
CITY SPORTS, INC., <i>et al.</i> ,	)	Case No. 15-12054 (KG)
	)	(Jointly Administered)
Debtors.	)	
_____	)	<b>Re: D.I. No. 818</b>

**MEMORANDUM ORDER ON MOTION FOR RECONSIDERATION**

The Commonwealth of Massachusetts (the "Commonwealth") has moved the Court to alter or amend its Opinion and Order, dated August 4, 2016 (the "Motion"). The Court will deny the Motion. Stated simply, the Commonwealth has not met the burden to ask the Court to reconsider the Opinion and Order.

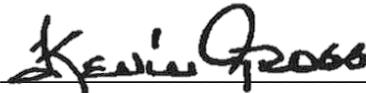
The Commonwealth bases the Motion on Federal Rule of Bankruptcy Procedure 9023, which incorporates Federal Rule of Civil Procedure 59. The Commonwealth correctly cites what the Motion must be grounded on: "(1) an intervening change in controlling law; (2) the availability of new evidence; or (3) the need to correct a clear error of law or prevent manifest injustice." *In re Tribune Co.*, 464 B.R. 208, 213 (Bankr. D. Del. 2011). *See also Max's Seafood Café v. Quinteros*, 176 F.3d 669, 677 (3d Cir. 1999). The failure to establish one of these bases means the loss of a motion for reconsideration. *Accenture Global Seros., GmbH v. Guidewire Software, Inc.*, 800 F. Supp. 2d 613, 622 (D. Del. 2011), *aff'd*, 728 F. 3d 1336 (Fed. Cir. 2013).

The Commonwealth clearly disagrees with the Opinion and Order, but otherwise does not satisfy any of the grounds for reconsideration. Accordingly,

IT IS HEREBY ORDERED that the Motion is denied. The Court further denies the Commonwealth's request for clarification.

SO ORDERED.

Dated: January 3, 2017

  
\_\_\_\_\_  
KEVIN GROSS, U.S.B.J.