

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

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No. 09-11825  
Non-Argument Calendar  
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FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT MARCH 1, 2010 JOHN LEY CLERK
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D. C. Docket No. 07-14029-CV-JEM

HAROLD B. ROTTE,

Plaintiff-Appellant,

versus

INTERNAL REVENUE SERVICE,  
U.S. ATTORNEY GENERAL,  
U.S. ATTORNEY'S OFFICE,  
UNITED STATES OF AMERICA,

Defendants-Appellees.

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Appeal from the United States District Court  
for the Southern District of Florida  
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(March 1, 2010)

Before TJOFLAT, WILSON and ANDERSON, Circuit Judges.

PER CURIAM:

Harold B. Rotte, proceeding pro se, filed a civil action against the United States for alleged unlawful action by the Internal Revenue Service (“IRS”), in violation of 26 U.S.C. §§ 6511, 6502, 6334, and 6212, and seeking damages under 26 U.S.C. §§ 7432, 7433. Rotte now appeals the district court’s orders granting partial summary judgment in favor of the United States, and dismissing for failure to prosecute those claims that survived summary judgment. On appeal, Rotte fails to present any argument regarding the district court’s orders, and notes only in passing that “he was not given much time” to explain his case, the court was “negligent” in not considering the totality of his claims, and opposing counsel was “vague and deceptive.” The remainder of Rotte’s brief concerns tax years that were not at issue before the district court, and makes unrelated allegations of fraud and deceit. In his reply brief, Rotte asserts for the first time, without argument, that the district court abused its discretion in dismissing his claims for failure to prosecute, the court did not give adequate consideration to his claims, and the IRS engaged in unauthorized collection activities in 2004.

“Pro se pleadings are held to a less stringent standard than pleadings drafted by attorneys and will, therefore, be liberally construed.” See Trawinski v. United Techs., 313 F.3d 1295, 1297 (11th Cir. 2002) (quotation omitted). However,

“issues not briefed on appeal by a pro se litigant are deemed abandoned.” Timson v. Sampson, 518 F.3d 870, 874 (11th Cir.), cert. denied, 129 S.Ct. 74 (2008).

Furthermore, we do not consider arguments raised for the first time in a pro se litigant’s reply brief. See Lovett v. Ray, 327 F.3d 1181, 1182-83 (11th Cir. 2003).

Because Rotte offers no argument concerning the orders from which he is appealing, he has abandoned all claims on appeal. Furthermore, although he makes brief assertions related to the orders in his reply brief, we do not address these arguments because they were raised for the first time in his reply brief.

Upon review of the record and consideration of the parties’ briefs, we affirm the district court’s grant of partial summary judgment in favor of the government and the dismissal of Rotte’s remaining claims for failure to prosecute.

**AFFIRMED.**<sup>1</sup>

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<sup>1</sup> Rotte’s request for oral argument is denied as is his motion to request permission to amend appeal.