

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 11-cv-00274-RBJ-MEH

UNITED STATES OF AMERICA,

Plaintiff,

v.

LAURENCE R. GOODMAN,

Defendant.

NOTICE OF CONVERSION TO SUMMARY JUDGMENT

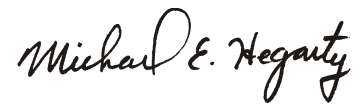
Before the Court is Defendant's "Motion to Vacate Administrative Assessments and Liens," which he brings pursuant to Fed. R. Civ. P. 12(b) ("Motion"), alleging that Plaintiff fails to state a claim upon which relief may be granted [docket #32]. Plaintiff timely filed a response and Defendant his reply brief. With the briefing, the parties attached several letters and other documents in support of their positions.

Because the parties wish to support their briefs with documents outside the pleadings and because the discovery cutoff in this case has passed, it is proper to inform the parties that the Court will convert the Motion into a Motion for Summary Judgment pursuant to Fed. R. Civ. P. 56. *See David v. City & County of Denver*, 101 F.3d 1344, 1352 (10th Cir. 1996). Consequently, either party may submit any additional briefing on the Motion, and in such additional briefing, the parties may respond to the materials already submitted with any "material that is pertinent to the motion." Fed. R. Civ. P. 12(d).

Therefore, it is ORDERED that any additional briefing by either party must be submitted **on or before January 13, 2012**.

Dated at Denver, Colorado, this 13th day of December, 2011.

BY THE COURT:

A handwritten signature in black ink that reads "Michael E. Hegarty". The signature is written in a cursive style with a large initial 'M' and a distinct 'E'.

Michael E. Hegarty
United States Magistrate Judge