

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

RUTHIE MICHELLE SWANSON,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 11-1990 (BAH)
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	

MEMORANDUM OPINION

Defendant moves to dismiss this action under Rule 12(b)(1) of the Federal Rules of Civil Procedure on the grounds of sovereign immunity and mootness. United States' Motion to Dismiss, ECF No. 11. By Order of August 7, 2012, ECF No. 12, Plaintiff was advised about her obligation to respond to Defendant's motion by September 12, 2012, and the consequence of dismissal if she did not file a response. Plaintiff has neither filed a response nor requested additional time to do so. The Court therefore will grant Defendant's motion to dismiss as conceded and will dismiss this action. See LCvR 7(b) ("If [an opposing] memorandum is not filed within the prescribed time, the Court may treat the motion as conceded."); *Twelve John Does v. District of Columbia*, 117 F.3d 571, 577 (D.C. Cir. 1997) ("Where the district court relies on the absence of a response as a basis for treating a motion as conceded, [the District of Columbia Circuit] honor[s] its enforcement" of the local rule). A separate Order accompanies this Memorandum Opinion.

/s/ Daryl A. Howell
UNITED STATES DISTRICT JUDGE

DATE: October 4, 2012