

UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Miami Division

Case Number: 10-23177-CIV-MORENO

SHARON ANGULO,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

_____ /

ORDER GRANTING MOTION TO DISMISS


THIS CAUSE came before the Court upon the United States' Motion to Dismiss (**D.E. No. 5**), filed on **November 2, 2010**.

THE COURT has considered the motion and the pertinent portions of the record, and being otherwise fully advised in the premises, it is

ADJUDGED that the motion is GRANTED. The Court notes that the motion was filed on November 2, 2010 and the Plaintiff has not filed a response as of the date of this order. *See* S.D. Fla. L.R. 7.1(c) (providing that failure to serve an opposing memorandum may be deemed sufficient cause for granting the motion by default).

Regardless of Plaintiff's lack of opposition, the Court agrees with the merits of the United States's Motion to Dismiss. Sovereign immunity bars Plaintiff's petition to quash the IRS summons. Plaintiff failed to comply with §7609(b) of the Internal Revenue Code and no other statute waives sovereign immunity for this suit. Accordingly, this Court lacks jurisdiction and dismisses this action.

DONE AND ORDERED in Chambers at Miami, Florida, this 27th day of January, 2011.



FEDERICO A. MORENO
UNITED STATES DISTRICT JUDGE

Copies provided to:

Counsel of Record