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**UNITED STATES DISTRICT COURT**

**DISTRICT OF NEVADA**

Milton Birch and Renee Birch,

Plaintiffs

v.

Solicitor General; Department of Justice; and Internal Revenue Service,

Defendants

2:15-cv-02184-JAD-NJK

**Order Granting Unopposed Motion to Dismiss**

[ECF No. 12]

Milton and Renee Birch filed their "Complaint for Violation of Federal Law, Abuse of Authority, and Violation of Due Process" in November of 2015.[1] The target and nature of their claims is difficult to decipher, but it appears that they challenge some action taken against them by the Internal Revenue Service.

Defendants moved to dismiss the complaint, arguing that they have not been properly served, that this court lacks jurisdiction over this case because the United States has not waived its sovereign immunity for this suit, and that the plaintiffs have stated no plausible claim.[2] Plaintiffs were also served with a minute order explaining that their failure to oppose the motion within 14 days of service "shall constitute a consent to the granting of the motion" under this district's Local Rule 7-2(d). The minute order further explained that if the plaintiffs do "not agree that [their] claims should be dismissed, [they] must file and serve points and authorities in opposition within 14 days from the date" they were served with the motion.[3]

Plaintiff's response was due 11 days ago, and none was filed. I thus treat plaintiffs' failure to oppose this motion [ECF No. 12] as consent to granting it under L.R. 7-2(d).

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[1] ECF No. 1.

[2] ECF No. 12.

[3] ECF No. 13.

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Accordingly,

IT IS HEREBY ORDERED that **the Motion to Dismiss [ECF No. 12] is GRANTED.** This action is DISMISSED for lack of service, lack of jurisdiction, and failure to state a claim. The Clerk of Court is directed to **CLOSE THIS CASE**.

DATED: May 31, 2017

Jennifer A. Dorsey
United States District Judge