

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

JEFFREY P. GOOD and	:	
MARY A. GOOD, husband and wife,	:	
	:	
Plaintiffs,	:	CIVIL ACTION NO. 14-755
	:	
v.	:	
	:	
THE UNITED STATES OF AMERICA,	:	
INTERNAL REVENUE SERVICE,	:	
HENRY SLAUGHTER, DEANN	:	
BENDER, B. CLARK, LAWRENCE R.	:	
COFFIN, and MAUREEN GREEN,	:	
	:	
Defendants.	:	

**ORDER**

**AND NOW**, this 30th day of December, 2014, after considering the motion to dismiss the amended complaint filed by the defendant, the United States of America (Doc. No. 16), the motion for sanctions filed by the *pro se* plaintiffs, Jeffrey P. Good and Mary A. Good (Doc. No. 17), the response in opposition to the motion to dismiss filed by the plaintiffs (Doc. No. 18), the amended complaint (Doc. No. 14), and the original complaint (Doc. No. 1) to the extent it is incorporated into the amended complaint or the plaintiffs' arguments in opposition to the motion to dismiss; and

**THE COURT HAVING** held oral argument on the aforementioned motions on November 20, 2014, at which time the plaintiffs unfortunately did not appear; and the court having considered the oral motions raised by United States at the time of oral argument in which it moved to have the court (1) dismiss the case for lack of prosecution, and (2) impose monetary sanctions against the plaintiffs for their conduct in this case; accordingly, for the reasons set forth in the accompanying memorandum opinion, it is hereby **ORDERED** as follows:

1. The motion to dismiss (Doc. No. 16) is **GRANTED** on the merits;

2. The amended complaint is **DISMISSED** pursuant to the motion and, to the extent necessary, pursuant to the court's *sua sponte* power under Federal Rule of Civil Procedure 8(a)(2);

3. The plaintiffs' motion for sanctions (Doc. No. 17) is **GRANTED IN PART** and **DENIED IN PART** as follows:

a. The motion, insofar as the plaintiffs seek to ensure that their response in opposition to the motion to dismiss is considered timely filed, is **GRANTED**;<sup>1</sup> and

b. In all other respects, the motion is **DENIED**;

4. The United States' oral motion in the nature of a motion to dismiss this action for lack of prosecution is **DENIED AS MOOT** because of the court's disposition of the motion to dismiss;

5. The United States' oral motion for imposition of monetary sanctions is **DENIED**; and

6. The clerk of court is **DIRECTED** to mark this matter as **CLOSED**.

BY THE COURT:

A handwritten signature in black ink, appearing to read 'E. G. Smith', with a long horizontal stroke extending to the right.

EDWARD G. SMITH, J.

---

<sup>1</sup> The court considered the response in ruling on the motion to dismiss.