

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

No. 10-1126

KENNETH HOOGERHEIDE,
Plaintiff - Appellant,

FILED
Apr 12, 2011
LEONARD GREEN, Clerk

v.

INTERNAL REVENUE SERVICE; UNITED STATES OF AMERICA,
Defendants - Appellees.

Before: BATCHELDER, Chief Judge; CLAY and SUTTON, Circuit Judges.


JUDGMENT

On Appeal from the United States District Court
for the Western District of Michigan at Grand Rapids.

THIS CAUSE was heard on the record from the district court and was argued by counsel.

IN CONSIDERATION WHEREOF, it is ORDERED that the district court's dismissal of the complaint on failure-to-exhaust grounds is AFFIRMED.

ENTERED BY ORDER OF THE COURT



Leonard Green, Clerk