IN THE DISTRICT COURT OF THE UNITED STATES FOR THE MIDDLE DISTRICT OF ALABAMA, EASTERN DIVISION

GENE COGGINS,

Plaintiff,

v.

CIVIL ACTION NO.

3:07cv405-MHT

STATE OF ALABAMA, ALABAMA

(WO)

DEPARTMENT OF REVENUE,

and CHAMBERS COUNTY,

Defendants.

)

## OPINION

By order entered May 15, 2007, this court ordered, pursuant to 28 U.S.C. § 1915(e)(2)(B)(i)-(iii), that plaintiff Gene Coggins show cause in writing as to why his lawsuit should not be dismissed without prejudice for lack of subject-matter jurisdiction and because certain defendants are immune from suit. Coggins submitted a response to the show-cause order, but his response does not reflect that he is asking for anything other than that this court review a state-court judgment in violation of the Rooker-Feldman doctrine, nor does he say

anything to refute that defendants State of Alabama Alabama Department of Revenue are immune from suit under the Eleventh Amendment. Coggins's lawsuit will therefore be dismissed, albeit without prejudice, pursuant to § 1915(e)(2)(B)(i)-(iii).

An appropriate judgment will be entered.

DONE, this the 23rd day of May, 2007.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE