

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ALABAMA**

<b>WILLIAM SANDLIN MCLAURINE, II</b>	)	
	)	
<b>v.</b>	)	<b>MISC. ACTION 10-0026-WS</b>
	)	
<b>ROBERT A. WHERRY, JR., etc.</b>	)	

**ORDER**

William Sandlin McLaurine II (“McLaurine”) has filed a document styled, “Petition for a Writ of Certiorari to the district court of the United States.” (Doc. 1). The purpose of the document is to “reques[t] this court issue a writ certiorari, or a Writ of Certiorari, to correct this injustice by finding the actions of the United States Tax Court, Judge Robert A. Wherry Jr. without jurisdiction.” (*Id.* at 2). That is, the document seeks to have this Court review the action of the Tax Court. This is not possible.

“The United States Courts of Appeals (other than the United States Court of Appeals for the Federal Circuit) shall have exclusive jurisdiction to review the decisions of the Tax Court, except as provided in section 1254 of Title 28 of the United States Code ...” 26 U.S.C. § 2682(a)(1); *accord Roberts v. Commissioner*, 175 F.3d 889, 892 (11<sup>th</sup> Cir. 1999); *Gulden v. United States*, 287 Fed. Appx. 813, 817 (11<sup>th</sup> Cir. 2008). Section 1254 addresses review by the Supreme Court.

Pursuant to Section 2682, this Court has no jurisdiction to review the action of the Tax Court. The petition for writ of certiorari is **denied**. The Clerk is directed to close this matter.

DONE and ORDERED this 23<sup>rd</sup> day of August, 2010.

s/ WILLIAM H. STEELE  
CHIEF UNITED STATES DISTRICT JUDGE