

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

JOSEPH MICHAEL KISH,

Plaintiff,

VS.

DAVID A. ROGERS, *et al.*,

Defendants.

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CIVIL ACTION NO. H-06-2389

ORDER ON PENDING MOTIONS

In this tax collection case, the taxpayer, Joseph Michael Kish, has filed an objection to this court’s order of February 26, 2009, which stated that no further issues appeared to be present, and has moved to “resolve unresolved issues.” (Docket Entry No. 129). The issues he identifies are not, however, unresolved. The first issue is his claim that the original defendants in the small claims court case that Kish filed owe him \$2,568.93 in contractual royalties. This court dismissed the original defendants. Their payment to the IRS pursuant to the tax meant that they were not required also to pay Kish the amount at issue. That issue has been resolved; Kish is not entitled to the royalty payments that were applied to his outstanding tax liability. The second issue is his claim that the lawyers for the Department of Justice cannot represent the United States of America, but only the United States; that the United States of America was not represented in the case; and that this court lacked jurisdiction over the United States of America, the complainant. This claim is frivolous. The objection to this court’s jurisdiction is overruled.

The government has filed a motion for entry of final judgment. (Docket Entry No. 132). Kish's objections, (Docket Entry No. 133), raise the same "unresolved issues." The objections are overruled, the motion is granted, and final judgment is entered by separate order.

SIGNED on April 21, 2009, at Houston, Texas.

A handwritten signature in black ink, appearing to read "Lee H. Rosenthal", written over a horizontal line.

Lee H. Rosenthal
United States District Judge