

No. _____

In The
SUPREME COURT OF THE UNITED STATES

IN RE EDWARD STARLING

On Petition For Writ Of Certiorari
To The United States District Court
For The District Of Columbia

PETITION FOR A WRIT OF MANDAMUS

EDWARD STARLING
Tax Accountant
Disabled American Veteran
Former Enrolled Agent With The
Internal Revenue Service
Post Office Box 6746
Atlanta, Georgia 30315-6746
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Pro Se Counsel

QUESTIONS PRESENTED FOR REVIEW

(1) The Scope Of Complete Exclusive Jurisdictional Authority of the United States Tax Court Under Article I of The United States Constitution Upon Title 26, U.S.C., Section 7441 from 1979 thru 2015; where extraordinary, unprecedented, and special interest circumstances of "[C]ash quid-pro-quo fashion in exchange for Court Decision(s) from the Tax Court and the United States District Court for the Middle District of Georgia, Macon Division, Macon, Georgia; in Consecutive Phases; by Chief District Court Judge Wilbur D. Owens, Junior, from 1985 thru 1999; and Chief District Court Judge C. Ashley Royal, from 2000 thru 2015; upon Appointed Limited Special Trial Judge Continuance from Chief Tax Court Judge Joel Gerbur by His Title 26, U.S.C., Section 7443A Tax Court Authority.

(2) The Scope Of Complete Jurisdictional Authority Of The United States District Court for the District Of Columbia, Judge Amit P. Mehta, Term-Time, Jurisdiction Quasi In Rem; The Power of A Court Over Plaintiff's Interests in Property (meaning Awarded but not Paid Income Tax Refunds and Middleman Fees; Title 26, U.S.C., Sections 162 and 6045(a) and (b), respectively); Civil Complaint Number 1:15-cv-01685 (APM); For Final Judgment Order and Payment Order(s) presented therein where Cognizable Jurisdiction Quasi In Rem was accepted; docketed; and adjudicated with Instructions and Warnings to The Defendant Chief District Court Judge C. Ashley Royal; "[W]ho Defaulted by Not Filing an Answer or Reply, which is synonymous with the term 'Guilty As Charged'; but Judge Mehta 'Refused to Acquiesce To; Honor; and Enforce His Transaction-Promised which Denied Petitioners Procedural Due Process Rights for Judge Mehta's Miscarriage of Justice.

PARTIES TO THE PROCEEDING

Pursuant to United States Supreme Court Rules 14.1(b) and 29.6, the undersigned Pro Ce Counsel of Record Certifies that the following listed persons have an interest in the disposition of this Writ of Mandamus Petition:

- (1) Edward Starling, Petitioner, His Family Members, and His 1100 African American Tax Clients, Post Office Box 6746, Atlanta, GA 30315-6746
- (2) Kenneth Carter, Corporate Business Associate, 1429 Grantling Street, Thomaston, GA 30286
- (3) Amit P. Mehta, Honorable District Court Judge for the District of Columbia, United States Court House, 333 Constitution Avenue, N.W., Washington, D.C. 20001
- (4) The Commissioner of Internal Revenue Service, Department of the Treasury, 1111 Constitution Avenue, N.W., Washington, D.C. 20024
- (5) C. Ashley Royal, Honorable Chief District Court Judge for the Middle District of Georgia, Macon Division, United States Court House, Macon, GA 31201
- (6) The Honorable Reverend Minister Otis Taylor, Junior DD, Church Of Christ, Barnesville, GA
- (7) The Honorable Reverend Minister E. Rodgers Spear, Junior DD, Mount Olive Primitive Baptist Church, Thomaston, GA
- (8) The Honorable Minister Alton Strickland, DD, Church Of The Living God, Molina, GA
- (9) The Honorable Reverend Minister Alfred Raines, Salem Holiness Church, Salem, GA
- (10) The Honorable Reverend Minister Charles J. Foster, DD, Church Of God In Christ, The Rock, GA
- (11) The Honorable Reverend Minister Alfred O. Daniel, DD, Methodist Baptist Church, Butler, GA
- (12) The Honorable Reverend Minister Earnest Worthy, DD, Prespiriten Church, Yatesville GA

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[A.3] Copy of the Tax Court's Granted no-time-limit Continuance foe Re-Trials of 1100 Docketed and Adjudicated to African-American Taxpayers/Tax Clients, by Appointed in Dual-Capacity of "Special Trial Judge/Chief United States District Court Judge".....	4
[A.4] Copy of the Open Court before a seated Federal Jury, dated 12/16/85 and 12/17/85, Trial Transcript Record, Re-Awarding Income Tax Refunds and Middleman Fees, based upon IRS Employees Alleged "Tax-Fraud Charges against Tax Accountant Edward Starling" being Held as "Insufficient" and "Not Probative", Sworn Testimony and Evidence	4
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[A.6] Copy of Petitioner's 01/10/86 Pro Se Motion For A Ruling from "Special Trial Judge Owens Re-Awarded Income Tax Refunds and Middleman Fees, Due to "Retained Counsel's [FEAR] of District Court Judge Owen's anger-facture".....	5
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[A.8] Copy of Freedom Of Information Act/ Privacy Act Letter submitted for [All] Copies Of Letters; Hand Writ- ten Notes; and Telephone Calls made by Chief District Court/Special Tr- ial Judge Wilbur D. Owens, Junior & Chief Tax Court Judge Joel Gerber; Dated May 14, 1986; pertaining to "The Intermediate Order Entered by Chief Judge Owens on March 7, 1986 for Special Trial Judge Owens for Respondent, ("Commissioner")	6
[A.9] Copy of the <u>First</u> Civil Complaint For False Imprisonment; Multipal False Arrests upon False Arrests Warrants; and Kidnap-For-Ransom; (i.e., quid-pro-quo Immediate Re- lece in exchange for [either] a Guilty Plea [or] making Payments towards the 'Bogus' fine imposed) Filed in <u>1986</u> against Chief Judge Owens; Senior Judge Fitzpatrick; but not Chief Tax Court Judge Jo- el Gerber [at that time].....	7
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Uneducated and [easily] taken [advantage of], withour Mr St- arling's [help]; and Mr Starl- ing's Barter Transactions gen- erates [Too Much] Money in Tax Refunds for them being returned [into Black Communities]); when refering to the 1100 Tax Clients....	8
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[A.13] Copy of[the last] of [many] Ch- ief Circuit Court Judges " <u>Pret- ended Process Acts</u> ".....	9
[A.14] Copy of the "Central File" from The Federal Prison Camp, Flori- da's Case Manager during the <u>Final</u> Intermediate Order Term; and Judge Owens [last chance] to manufacture jurisdiction for his sham-straw criminal case	10
[A.15] Copy of Motion For Judgment Any Payment Orders; accumulated and Tabulated; filed in <u>2001</u> ; before [succeeding] Special Trial Judge Chief District Court Judge C. As- hley Royal and Senior Judge Hugh Lawson; for [their] Judicial Co- nsideration	10

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[A.17] Copy of Motion For Judgment And Payment Orders For Granted By Default(s) But Not Paid Prevailing Party Monetary Awards.....	12
[A.18] Copies of Civil Complaint Number 1:11-cv-02080 against Senior Judge Hugh Lawson, date NOV 17 2011 for His "[J]oining-In With the ongoing Chain-Conspiracy To Commit Judicial Tax Evasion Fraud; by Him and Chief Judge Royal; characterized by different activities carried on with same subject of conspiracy in chain-like manner by performing a separate function (i.e. refusing to complete and remand the Tax Court's Continuance) which served in the accomplishment of the overall conspiracy (i.e. to put Petitioner out-of-the Tax Business). See, <u>Bolden v. State</u> , 44 Md.App. 643, 410 A.2d 1085, 1091	12
[A.19] Whereupon, Chief Judge Royal filed an ex parte Motion For Remand back to "[H]is Court; which Judge Sullivan granted and Judge Royal entered His Case Number 5:12-CV-90(CAR) for a Show Cause Hearing and Petitioner; knowing Judge Lawson had already denied [A] Judgment Payment Orders claiming Petitioner was just dissified with his 1985 Tax Fraud Conviction; and; in adva-	12

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ice, filed a Motion For All Open Court 1985 Trial Transcript Records in support of Defendant Senior Judge Lawson's "[A]lleged Criminal Case Number 85-16-MAC(WDO) For Tax Fraud as [Basis for denying Judgment and Payment(s) for Re-Awarded 1100 Income Tax Refunds and Middleman Fees; by Special Trial Judge Owens; in Open Court; before a Seated Federal Jury; on December 16 and 17, 1985	12
[A.20] Petitioner appeared in Chief Judge C. Ashley Royal's Open Court on May 28, 2015; but Defendant Senior Judge Lawson was "[A] 'NO SHOW', and Petitioner ' <u>MADE A VERBER MOTION FOR ALL CLAIMS TO BE GRANTED BY DEFAULT</u> '; whereupon; Chief Judge Royal; acting as Presiding Judge; the Defendant; Prosecutor; and Jury; ' <u>DENIED</u> ' the Verbal Motion; and ' <u>Imposed Sanctions on 07/09/15</u> '; which ' <u>BASIS THEREFOR</u> '; was the ' <u>Sham-Straw Criminal Case Number 85-16-MAC(WDO)</u> '; that " <u>HE</u> " had " <u>Instructed His Court Clerk</u> "; to tell " <u>ME</u> " that " <u>NO SUCH CASE OPEN COURT RECORD COULD BE FOUND</u> "; which " <u>PREJUDICE ACTS DIVESTED HIS COURT'S JURISDICTION</u> ".....	14
[A.21] Thus, Petitioner Filed A Final Case Resolution Civil Complaint In The U.S. District Court for the District of Columbia; upon Jurisdiction Quasi In Rem; for Judgment Payment Orders To Be Entered; due to the [FACT] that Special Trial Judge/Chief District Court Judge Royal's [DUAL] capacity over the "[Re]Trial's Tax Court Continuance had been [<u>USURPED</u>]; [<u>VOLUNTARILY</u>]; by [<u>HIS</u>] Sanction imposition; as well as [<u>USURPING</u>] the Respondent's, ("Commissioner's), whose [<u>Office Resides in Washington, D.C.</u> ; and thereby [<u>ESTABLISHES</u>] Jurisdiction QUASI IN REM; for all judgment and payment Order(s) purposes.....	15

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[A.22] Copy of the SUMMONS IN A CIVIL ACTION; served To: Defendant Chief Judge Royal; by Judge Mehta's Deputy Clerk; Michael Darby; on 10/15/2015; wherein specifying with clarity; the Court's Instructions that: "[Y]ou <u>must</u> serve on the plaintiff an <u>answer</u> to the attached complaint or a <u>motion</u> under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: EDWARD STARLING P.O. BOX 6746 ATLANTA, GA 30315 No <u>answer</u> or <u>motion</u> was filed thereby Granting All Claims in the Complaint by Paid upon the Default Judgment; including the attached Department of Veterans Affairs Claims	15
[A.23] Copies of the Motions For Judgment Order and Payment Order by Default Judgment	15
[A.24] Copy of Motion For Discovery Requests And Responses due to the lack of expediting Motions filings	15
[A.25] Copy of Extraordinary unprecedented Motion Filing In The Natus Of Mandamus due to Judge Mehta's Nonfeasance Acts which he is obligated to perform, as a matter of law	15
[A.26] Copy of Motion To Expedite Proceedings By Entering Judgment Payment Order; marked "[R]eceived on JUN 2, 2016; but not adjudicated; with no explanation for Judge Mehta's Misfeasance.....	16

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[A.27] Order "[D]ated 03/22/16; but not served upon Petitioner until 06/08/2016; which [Verifies the Fact that Jurisdiction Quasi In Rem] was [Still Competent to Enter Judgment And Payment Orders dated 02/16/2016 and 06/02/2016, thereby rendering Judge Mehta's Act(s) of [Refusing To Do Act(s) which He had 'PROMISED' To Do]; fit the term Malfeasance; or an Evil Doing"	16
[A.28] Motion To Revoke The Court's Ex-parte Moot ECF Number 9 Order dated On February 3, 2016; but not served upon Petitioner until 06/08/2016; which is after-the-fact; since Jurisdiction Quasi In Rem "[T]o enter Judgment and Payment Order(s) For All Claims presented in the Complaint: due to Defendant Royal's Default	16
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[A.36] Appellant's Motion To Deny Utalizing The District Court's 01/10/2017 Order As Being A Non-Responding Court's Document	18
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[A.38] The District Court, thereafter, did not adjudicate any of "[P]laintiff's Case Resolution Motions for: (1) The Current Chief Judge Presiding To Apply Superior Authority To Resolve A Judicial Impass For Access To The Court For Case Resolution; (2) For Immediate Judgment Payments Orders To Be Entered For The Payments For All Claims presented in the Complainant.....	18

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[A.39] Judge Mehta's "[O]fficial pattern of [entering hand make notes] of [Official Court Orders] for purpose of [Notification(s) to Petitioner of 'THE COURT'S ACTION'S TAKEN']; and [Where Errors in FACT and LAW are pointed-out-for re-visiting 'THOSE ERRORS IN LAW and FACT' sometime take 'OVER 10 to 12 MONTHS' for The Court to 'ADDRESS and ACT UPON' with Submission(s) to The Appellate Court 'FOR IT TO ADDRESS AND REMAND FOR CORRECTIONS TO BE MADE'; and 'CASE-IN-POINT'; allowing 'THE COURT OF FEDERAL APPEALS [ORDER] TO SUFFICE for Judge Mehta's BASIS for USING THE RETURN DOCUMENT LETTER; by Other: CASE CLOSED which is synonymous with INTERVENING DECREE'; FOR 'SOME OTHER COURT TO ADDRESS AND ADJUDICATE' upon APPEAL or PETITION". Id. "[D]o the 'FACT' that THE RETURN DOCUMENT LETTER 'ENTRY' is 'NOT FINAL and DOES NOT DETERMINE THE SUIT'; but 'DIRECTS SOME FURTHER PROCEEDINGS PREPARATORY TO THE [FINAL] DECREE'".

Respectfully submitted,

"/s, Edward Starling
 Petitioner
 Counsel Pro Se
 (404)780-3280

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PREAMBLE:

Petitioner herein submits a list of all Cases in Other Courts that are Directly Related to This Case in This District Court for The Considerations of This Honorable Supreme Court Of The United States. A case is "Directly Related" if it "Arises" from the same trial court case as the Case in This District Court (including the proceedings directly "On Review" in This Case), or if it "Challenges the same criminal conviction", or "sentence" as is this District Court, whether on "Direct Appeal" or through the "State" or "Federal" collateral proceedings. Below is an example of the format that is used for this list:

- . Smith v. Jones, No. 18-cv-200, U.S. District Court for the Western District of Pennsylvania. Judgment entered Oct. 1, 2018.
- . Smith v. Jones, No. 18-1200, U.S. Court of Appeals for the Third Circuit. Judgment entered Apr. 15, 2019

OTHER RELATED CASES

California v. Malcolm McGee, Superior Court of Los Angeles County, California. Judgment entered November 7, 1989.

United States v. Malcolm McGee, No. 4-cr-0-0105, U.S. District Court for the Northern District of Oklahoma. Judgment entered April 19, 2001.

United States v. Malcolm McGee, No. 01-5076, U.S. Court of Appeals for the Tenth Circuit. Judgment entered June 24, 2002.

United States v. Malcolm McGee, No. 03-cv-885, U.S. District Court for the Northern District of Oklahoma. Judgment entered February 20, 2007.

United States v. Malcolm McGee, No. 15-cv-00293, U.S. District Court for the Northern District of Oklahoma. Judgment entered January 30, 2018.

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United States v. Malcolm McGee, No. 18-5019,
U.S. Court of Appeals for the Tenth Circuit.
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Wallace v. Tesoro Corp., No. SA-11-CA-099-
FB, U.S. District Court for the Western
District of Texas. Judgment entered Septe-
mber 27, 2013.

Wallace v. Tesoro Corp., No. 13-51010, U.S.
Court of Appeals for the Fifth Circuit. Ju-
dgment entered July 31, 2015.

Wallace v. Tesoro Corp., SA-11-CA-099-FB,
U.S. District Court for the Western Dist-
rict of Texas. Judgment entered September
28, 2017.

Wallace v. Tesoro Corp., No. 17-50927, U.S.
Court of Appeals for the Fifth Circuit. Ju-
dgement entered February 15, 2019.

(ORDER LIST: 564 U.S.)

TUESDAY, JUNE 28, 2011

CERTIORARI - - SUMMARY DISPOSITIONS

09-10246 GOINS, ANTONIO V. UNITED STATES

The Court reversed the judgment below
in Freeman v. United States, 564 U.S. ____
(2011). Therefore, the petition for
a writ of certiorari is granted, and
the case is remanded to the United States
Court of Appeals for the Sixth Circuit
for further proceedings.

10-113 RIVERA-MARTINEZ, ROBIN E. V. UNITED STATES

The petition for a writ of certiorari
is granted. The judgment is vacated, and

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the case is remanded to the United States Court of Appeals for the First Circuit for further consideration in light of *Freeman v. United States*, 564 U.S. ____ (2011).

10-250 DOW CHEMICAL CANADA ULC V. FANDINO, CARLOS O., ET AL. The petition for a writ of certiorari is granted. The judgment is vacated, and the case is remanded to the Court of Appeals of California, Second Appellate District for further consideration in light of *J. McIntyre Machinery, Ltd. v. Nicas-tro*, 564 U.S. ____ (2011).

10-984 IMS HEALTH, INC., ET AL. V. ATT'Y GEN. OF ME. The petition for a writ of certiorari is granted. The judgment is vacated, and the case is remanded to the United States Court of Appeals for the First Circuit for further consideration in light of *Sorrell v. IMS HEALTH Inc.*, 564 U.S. ____ (2011).

10-5479 BARBA, ANTONIO V. CALIFORNIA

The motion of petitioner for leave to proceed in forma pauperis and the pe-

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tition for a writ of certiorari are granted. The judgment is vacated, and the case is remanded to the Court of Appeals of California, Second Appellate District for further consideration in light of *Bullcomming v. New Mexico*, 564 U.S. ____ (2011).

10-6258 CARRIGAN, ROBERT V. UNITED STATES

The motion of petitioner for leave to proceed in forma pauperis and the petition for a writ of certiorari are granted. The judgment is vacated, and the case is remanded to the United States Court of Appeals for the Third Circuit for further consideration in light of *Freeman v. United States*, 564 U.S. ____ (2011).

10-6278 DILBOY, ANTHONY V. NEW HAMPSHIRE

The motion for leave to proceed in forma pauperis and the petition for a writ of certiorati are granted. The judgment is vacated, and the case is remanded to the Supreme Court of New Hampshire for further consideration in light of *Bullcoming v. New Mexico*, 564

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STATUTES

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26 U.S.C. Section 1033	3
26 U.S.C. Section 6045(a) and (b)	3
26 U.S.C. Section 6212(a)	3
26 U.S.C. Section 7442	3
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26 U.S.C. Section 7451	3
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CONSTITUTIONAL PROVISIONS

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OPINION BELOW

The Construed Opinion of the United States District Court for the District of Columbia consists of the Court RETURN DOCUMENT LERRER, with a Copy of the Court of Federal Appeals Order which contents were: "[I]t appears Mr Starling is just dissatisfied with his 1985 conviction for tax fraud". Id. [EMPHASIS ADDED].

The presiding District Court Judge, Amit P. Mehta, omitted the after-the-fact Ex parte False conviction claim from "[C]onvicted by Default Defendant Chief District Court Judge C. Ashley Royal wherein, He 'Attempted the same "Ghost Theory" in defense of United States District Court, MD/GA, Macon Division, Hugh Lawson for His Default for the same Judicial Misconduct, Civil Case 1:11-cv-02080 (EGS); and at Chief Judge Royal's "Sham Case number 5:12-cv-90 (CAR); wherein Defendant Lawson was a No-Show; his refusal to concede defeat and Pay The Monetary Government Debts and Guaranty Debts; notwithstanding [The Fact] that [He Admitted The Non-Existence of an alleged Conviction." Id. [EMPHASIS ADDED]. See the Copies thereof attached hereto; which led to Judge Mehta's Case herein; Exhibit Numbers 1, 2, and 3. [A.1]

STATEMENT OF THE GROUNDS
ON WHICH THE JURISDICTION OF
THIS COURT IS INVOKED, SHOWING:

This Honorable United States Supreme Court has Appellate Jurisdiction because this matter in controversy involves a timely Writ Of Mandamus Appeal from an extraordinary, unprecedented, nonfeasance Act, misfeasance Act, and malfeasance Act of Evil Doing by equating an "[U]n dated RETURN DOCUMENT LETTER, content of, Other: Documents are being returned by direction of Chambers" (in reference of Petitioner's repetitive Motions To Expediate Proceedings for Judge Mehta to Acquiesce To; Acknowledge His Default proffer by Defendant Royal, and Enforce his Judgment Payment(s) Orders as promised) for Invoking Jurisdiction upon Title 28, U.S.C., Section 1291.

Further, Petitioner is prohibited from continuing to argue the District Court's "[A]fter the fact, Term Tenu Authority, upon Jurisdiction Quasi In Rem, for 'Entitled Payment Orders and Judgment Orders'; due to Judge Mehta's Abuse Of Discretion".

Accordingly, the Statutory Provisions believed to confer This Honorable Supreme Court of the United States

to Review this extraordinary, unprecedented, nonfeasance, misfeasance, and malfeasance abuse of Judicial Authority, On Its Own Motion; Decide the entire controversy; are Title 28, U.S.C., Section 1251 et seq.; Title 28, U.S.C., Section 1651(a) et seq.; and Title 28, U.S.C., Section 1254(2). Id.

STATEMENT OF THE CASE
CONTAINING THE FACTS MATERIAL
TO THE CONSIDERATION
OF QUESTION NUMBER ONE

Petitioner is an African American One Hundred Percent Rated Disabled American Veteran from the Korean Conflict Police Action, Cuban Crisis between President John F. Kennedy-Cuba-Russia, and War Zones in Vietnam Years.

Additionally, Petitioner is a Graduate of Saint Marys University with a Graduate Certificate in Business Administration Specializing in Tax(es) and Certified as a Licenced Public Accountant (LPA); which term is synonymous with Certified Public Accountant (CPA) whereby the time in Classes differs only, and Sworn-In the Graduation Class by Chief Judge The Honorable Michael D. Woods and Paid under the G.I. Bill, Class Sworn Oath, in the Year 1968.

Further, Petitioner Enrolled In, and Completed All required examinations for the Title Enrolled Agent with the Internal Revenue Service in the required Class(es), before Attorney For Taxation Kay Strain, who Issued the Credentials upon completion at the Internal Revenue Service Atlanta Branch Office in 1970.

Based upon the above-presented Authority To Represent Tax Clients, Petitioner Commenced The Starling Mobil Tax Service with Equipped Battery Operated Machine and Tax Forms Installed in a General Motors Van in 1971 where my First meeting took place with The Honorable Reverend Minister Otis Taylor, Junior, DD, Church Of Christ, Barnesville, Georgia, and entered into an Agreement for the Disposition of Prime Timbers Owned upon His Church's Property by His Church Member(s)-Taxpayer(s) following Involuntary Conversions of Right-Of-Way purposes by County Officials "Across the Land"; but not "The Prime Timber(s) Thereon", for all disposition purposes.

During my Military Service Active Duty Assignment at Travis Air Force Base, California, Chaplain Captain Charles H. Winston, who was also on the Boatd-Of-Dire-

ctors, Universal Life Church, Berkley, California Branch Office; where Petitioner volunteered and assisted with Its "Harvesting Of Multible Types Of Timber(s)" which were for Distribution(s) by Tax-Free Gifts conducted by Church Deacon Boards and Church Members who were also Taxpayer(s); followed up with Tax-Exempt Exchanges from Church Members/Taxpayers that; Individually; produced Itemized Deductions that Lawfully Reduced Their Income Tax Liability; portionally; as authorized by Title 26, U. S.C., Section 170 et seq., and Maintained pursuant to Community Chest Inventories pursuant to Title 26, U.S.C., Section 1033; with Representation Authority Granted pursuant to Title 26, U.S.C., Section 7609(a)(3)(F) and (G); by Attorney or Tax Accountant. App. [A.2].

Therefore, based upon this past information and Tax Law knowledge, Petitioner entered into a Contract with The Honorable Reverend Minister Otis Taylor, Jr., DD; and Six (6) Other Honorable Reverend Ministers, D D; from 1979 thru March 11, 1985; wherein 1100 African American Church Members-Tax Clients were accumulated and represented by Filing Income Tax Returns and representation before Internal Revenue Service Tax Auditors, Special Agents, and Inspectors; and thereafter, Filing timely Petition(s) for the Reconsideration(s) of the Commissioner's Findings pursuant to Title 26, U.S.C., Section 6212(a); in the United States Tax Court.

All of the Certified Statement(s) and Sworn Receipts provided by The Chief Executive Officer, Charles A. Smith, for the State of Georgia Granted Religious Organization Charter Authority and Internal Revenue Issued Title 26, U.S.C., Section 501(c)(3) and Tax-Exempt Form 1023; had been presented to the Internal Revenue Service Auditors, Special Agents, and Inspectors, and accepted as Documentary Evidence by Chief Tax Court Judge Joel Gerber; whereupon He "[G]ranted All 1100 Income Tax Refunds that averaged \$4,500.00 Each, and All Middleman Fees to Petitioner at \$1,500.00 Each; but 'TABLED' instead of 'ENTERING PAYMENT ORDERS AWARDED' due to an Ex parte Motion For Continuance For Retrials by a DUAL Capacity Appointment of a Special Trial Judge/Chief District Court Judge; with limited jurisdiction over the Civil Tax Court Case(s) ONLY; upon Title 26, U.S.C., Sections 7441 and 7443A; with a no-time-limit retrial (s) date to commence entered upon the Continuance.

As such, the Special Trial Judge/Chief District Court Judge Appointed, with limited jurisdiction only, over the Civil Tax Court's Docketed Cases ONLY, was first; Chief Judge Wilbur D. Owens, Junior and Senior Judge Duross Fitzpatrick; and second; Chief District

Court Judge C. Ashley Royal and Senior District Court Judge Hugh Lawson; whose "Judicial Misconduct and Mis-carriage Of Justice "Decicion(s)" and "Outcome of Legal Proceeding(s)" that was "Prejudicial" and "Incon-sistent with Substantial Rights of the Petitioner""; so egregiously [EXPOSING] an extraordinary, unprece-dented Chain-Conspiracy to Commit Tax Evasion Fraud for Writ of Certiorari for Whit of Mandamus United States Supreme Court To Be Informed Of, to "Inspect the Proceedings" by Its Superior Authoity over Thses Court(s) Complete Disregards for Petitioner's Const-itutional Guarantees. App. [A.3].

STATEMENT OF THE CASE
CONTAINING THE FACTS MATERIAL
TO THE CONSIDERATION
OF QUESTION NUMBER TWO

Please refer to the respondents, (Commissioner's) Motion For Continuance with a five (5) page contents; wherein states: "[R]espondent moves, that the above-entitled cases be continued generally from the trial session to commence on March 11, 1985 at Atlanta, GA" (meaning where Petitioner lawfully resides). App. [A.4].

Further: "[I]n support thereof; respondent (Com-missioner) respectfully shows unto the Court:

1. The only issue in the above-entitled cases in-volve substantiation of deductions claimed by petition-ers.

2. Respondent (Commissioner) has in good faith offered to settle the matter without trial, but pet-itioners have not responded to respondent's (Commis-sioner's) settlement offers.

3. In order to properly defend this case, res-pondent (Commissioner) may have to disclose evidence relavent to related investigations being conducted with respect to one or more persons who are not par-ties to this proceeding.

4. To require respondent (Commissioner) to di-sclose the evidence necessary to defend this case at "this time" would place him (meaning the ("Commis-sioner") at a distinct disadvantage.

5. Respondent (Commissioner) have been unable to contact petitioners concerning this motion. Id.

"[A]ll of the respondent's ("Commissioner's") Motion For Continuance contents in all five (5) paragraphs therein are '[False-In-Fact]' due to '[The Fact]' that '[Ex parte Motion For Continuance could have been; and should have been; instantly addressed and resolved in the United States Tax Court upon Petitioner's Documentary Evidence timely Rebutting same; first, before Tax Audits Examinations; and second, appended to Petitioner's filed in the Tax Court; from 1979 thru 1985; but the term '[Ex parte]' mean '[On one side only; by or for one party (that one party being Chief Tax Court Judge Gerber); done for, or on the application of; in behalf of; one party (meaning the Commissioner only)]'. App. [A.5].

Accordingly, the respondent's (Commissioner's") Tacit "[P]remeditated Designed Tax Evasion Scheme by respondent ("Commissioner"); at paragraphs 3 thru 5 contents for the Motion For Continuance to be Granted and the Appointing of Special Trial Judge/Chief District Court Judge Wilbur D. Owens, Junior (who at that time led the entire United States Department of Justice in Civil Liability); in a Dual Role; with limited Civil Retrials over the 1100 Docketed and Adjudged by Chief Tax Court Judge Joel Gerber from 1979 thru March 11, 1985; whereupon Chief Judge Owens; in his Dual Role as Chief United States District Court Judge; attempted; with out Jurisdictional Authority; to "[R]edact upon Chief Tax Court Judge Joel Gerber's Continuance with His Own "Sham-Straw Criminal Case Number 85-16-MAC (WDO) to proceed as a '[C]ondition for the Retried 1100 Tax Court Cases to commence".

On April 18, 1985, Chief District Court Judge Owens "[S]erved Petitioner with a Copy of the 'Sham-Straw Criminal Case Number 85-16-MAC (WDO); wherein Judge Owens Falsely Charged Petitioner with: 1, Filing False Income Tax Returns For Others; 2, Filing False Documents in support of False Tax Returns; and 3, The False Impersonation of an IRS Employee; on behalf or respondent's ("Commissioner's") False Allegations; and Bribes in Exchange for Court Decisions; the Amounts Being \$250,000.00; whereupon an extraordinary, unprecedented and Racilly Motivated Chain-Conspiracy To Commit Judicial Tax Evasion Fraud; pursuant to The R.I.C.O. Act, Title 18, U.S.C.A., Sections 1961 and 1962(a); to the Petitioner's Perils".

More importantly, Petitioner "[I]mmediately filed a Motion To Dismiss For Lack of Jurisdiction, stating 'The Fact' that Petitioner lawfully Resides in Atlanta, Fulton County, Georgia; not in Macon, Bibb County, Ga where the MD/GA Jurisdiction limit rests; the fact that He 'Tabled' instead of adjudication the Motion To Dismiss notwithstanding. App. [A.6].

Following Petitioner's Refusing "[A]ll guilty pleas offered by Chief District Court Judge Owens done upon a quid pro quo fashion and in return for a sentence of probation only; chief Judge Owens launched a pattern of repetitive False Arrests upon False Arrest Warrants from April 18 thru December 13, 1985; wherein He [solicited] False Testimony supported by False Affidavits from IRS Employees who submitted same before a Federal Grand Jury to manufacture a Bill-Of-Indictment based upon that known False Swearing compliance which still did not produce any guilty plea for probation sentence.

Therefore, in his Dual Capacity of Special Trial Judge/Chief District Court Judge; and failed attempts to manufacture jurisdiction for his "Sham-Straw Criminal Case Number 85-16-MAC (WDO); the Tax Court's 1100 Retrials upon Its Continuance commenced; in Open Court; before a seated Federal Jury; and a 'HUGE' NewsMedia presence; on December 16 and 17; wherein he heard the 'Sworn Testimony' and viewed the 'Government's Evidence' (which "Evidence was Petitioner's Income Tax prepared for Tax Clients" in Tax Court from 1979 thru 1985) which He Held to be "[insufficient]" and "[not probative]" to [SUSTAIN] Any Charge brought by the respondent ("Commissioner"); dismissed the Federal Jury; and placed the Court '[In Recess]'; released Petitioner from the Jones County Jail on Petitioners own Recognizance; and to resume the Special Trial Judges Case(s) upon the earliest Open Court Calender Date in the coming Year 1986". App. [A.7].

On January 10, 1986, Petitioner filed a Motion For A Ruling regarding His Continuance Retrials; for Payment Orders To Be Entered; and to Remand the Continuance Results back to the Tax Court for Tax Court Case Resolution to be adjudicated; filed Pro Se; due to Retained, Prepaid Counsel's statement that: "[H]e did not want to make Chief Judge Owens as 'MAD' with 'HIM' as he was with 'Me'; the Petitioner. App. [A.8].

Chief Special Trial Judge/Chief District Court Judge responded that: "[M]r Starling, I am in receipt of your motion for a ruling in which you invite the court to get involved in the tax problems of those for whom you prepared tax returns.

This court has no jurisdiction -- no authority -- over anybody's tax returns except in those cases in which a taxpayer has paid whatever taxes IRS alleges to be owed and pursuant to law has filed a suit for a refund.

Since there are no refund matters before the court

and since you are not involved in anybody's tax problems other than your own, the court cannot do anything other than to point out to you that it cannot respond to the request that you made". Id. [EMPHASIS ADDED]. App. [A.8]. The Fact that the "[E]ntire Special Trial Judge/Chief District Court Judge proceeding was [exclusively] about Petitioner [only] notwithstanding". App. [A.9].

Accordingly, Petitioner's Pre-Paid Retained Legal Counsel contacted Petitioner and relayed that the Open Court Trial proceedings would resume on 07-03-1986 for the purpose of completing the incomplete Court's 12-17-1985 Recessed Proceedings; which Petitioner's thoughts were that: "[Defense Counsel Michael Bergin had been in litigation concerning the Pro Se Motion For A Ruling and Judgment Order and Payment Orders were forthcoming.

However, instead, Chief District Court Judge Owens, surprised and astounded Petitioner by submitting Petitioner to the Custody of the United States Attorney for: (1) A Five-Year Sentence; (2) A \$250,000.00 Fine; and (3) A Five Year Sentence of Probation; by "[E]ntering An Intermediate Order therefor; an Order made between the commencement of the action and its final determination, incident to and during its progress, which does not determine the cause but only some '[Intervening Matter]' relating thereto; one that is not directly appealable; while Petitioner's Defense Counsel Stood Silently by".

Petitioner, in turn, was Housed at the Federal Prison Camp, Big Spring, Texas whereupon employed by the UNICOM, Corporation Owned by Federal Judges, so that the wages earned were minimal; but Inmates could "[M]ake Payments Towards Their Fines Imposed; which; thereafter; would be '[conscered by those Federal Judge(s) as synonymous with the term '[Guilty-As-Charged]; thereby '[Foreclosing All Filing Civil Complaints thereafter'". Id.

All "[P]leas from Prison Officials urging '[Voluntary Payment(s) Towards the BOGUS \$250,000.00 FINE failed; the Fact that BOTH Chief Tax Court Judge Gerber and Chief District Court Judge Owens regularly submitted Written Requests to those Prison Officials to continue with their Pattern(s) of Persuasion(s); and Three-Way Speaker Telephone Call(s); between Judge Gerber, Judge Owens, and the IRS's Chief Counsel for The Commissioner of Internal Revenue Dean R. Morley; urging payment acknowledgement to '[Show Who Controls THE PURCE STRINGS for Payment(s) of Income Tax Refunds; Middleman Fees; and Government Debts done in Quid-Pro-Quo Fashion; meaning An Immediate Release from custody in exchange for Fine Payment(s) which were continuously refused". Id. [EMPHASIS ADDED].

Petitioner filed an En Banc Motion For Judicial Misconduct for the consideration of The Full Circuit Court in the Eleventh Circuit against Chief District Court Judge Wilbur D. Owens, Junior's "[F]alsely equation Basis that An Intermediate Order Entry Entered To Produce Information 'ONLY'; as being synonymous with Judgment of Guilty by Defendant". Id. [EMPHASIS ADDED].

Chief District Court Judge Owens sat in attendance at the En banc Proceedings; and as a member thereof; admitted to "[H]is Misconduct Charges of: (1) Filing False Official District Court Records; (2) Makeing False Telephone Calls to Prison Officials; (3) Mail Fraud by submitting False Claims to Federal Parole Boards; and (4) Extending upon the Statute of Limitations, Indefitiently, so that the duration of such time could run-its-course, could generate the Information needed Personal and Subject Matter Jurisdiction for 'HIS CASE'; and, not-to-worry; because He woult straighten everything out, forthwith". Id.

The En Banc Full Court Quorem Circuit Court "[S]ided with Chief District Court Judge Owens; Denied Petitioner's En Banc Motion; 'THE FACT' that Chief Judge Owens 'ADMITTED TO' the 'COMMITTED FELONIES IN HIS SWORN TESTIMONY' notwithstanding; which are synonymous with 'CONFESSIONS'". Id. [EMPHASIS ADDED].

Petitioner, in turn, submitted A Request to The United States Bureau Of Prisons, FOIA/PA Section, 320 First Street, N.W., Washington, D.C. 20534, Requesting "[E]verything that Chief Judge Owens had 'FILED' in His Case Number 85-16-MAC (WDO); including 'All Hand Written Notes'; while being Housed at the Federal Prison Camp, Big Spring, Texas, by regular Mail". App. [A.10].

The FOIA/PA Section Responded by "[Mailing 'EVERYTHING IN THEIR RECORDS' to Petitioner and Petitioner's Lawful Spouse; in Pre-Postage Paid Envelops submitted with the Request(s); which arrived at The Federal Prison Camp 'over-the-weekend'; and put into Petitioner's 'Mail Slot' by Trustees filling-in-with Mail Distributions authorized by Prison Camp Duty Officers]" Id.

Accordingly, from the Prison Camp Library, Petitioner, being 'Armed With Undisputable Evidence from the FOIA/PA Section'; filed A Civil Complaint Number CIV-87-154-1 MAC; in 1986; for MULTIPLE FALSE ARRESTS upon FALSE ARREST WARRANTS; from April 18, 1985 thru December 13, 1985; which are synonymous with the term(s) KIDNAP and KIDNAP FOR RANSOM; at TWO COUNTS EACH; against Chief Judge Owens and Senior Judge Fitzpatrick; for \$10,000,000.00 Each; that totaled \$20,000,000.00; which NEITHER ONE OF THEM attempted to defend. App. [A.11].

A Civil Complaint for Deliberate Indifference To Serious

Medical Needs for Physical and Mental Injuries sustained in Vietnam War Zones diagnosis and medications treatment denial(s) of access due to the prejudicial Intermediate Order Entered; for \$10,000,000.00 Each; for Chief Judge Owens and Senior Judge Fitzpatrick; filed in 1987; CV-90-189-3-MAC(DF); which [NEITHER] contested; and was Awarded by Default also". App. [A.12].

Class Action-Civil Action Number 96-484-3-MAC(DF); for Chain-Conspiracy To Commit Extraordinary, Unprecedented, and Racially Motivated Judicial Tax Fraud pursuant to Title 26, U.S.C., Sections 7201, 7207, and 6653 (g); in conjunction with Title 26, U.S.C., Sections 6402(2), 6404(a)(3), and 6045(a)(2) and (3); for Lost Tax Refunds and Lost Middleman Fees; well grounded in The R.I.C.O. Act Provisions; Title 18, U.S.C.A., Sections 1961 et seq., and 1962(a); [Rectoractively]; and (pursuant to Chief Judge Owens/Special Trial Judge and Chief Tax Court Judge Gerber(s) FOIA/PA Section Notes "[E]xtending The Statute Of Limitations Indefinitely; without fixed boundaries or distinguishing characteristics; and 'Permanent'; which does not contemplate that 'conditions' will cease to exist"); and Monetary Value Total of \$1,768,452,500.00; including the \$10,000,000.00; Each; for Chief Judge Owens and Senior Judge Fitzpatrick; with the 1100 Tax Client(s) Assignment Affidavit added by Chief Judge Owens; filed in 1988; which [NEITHER] Contested; and was Awarded by Default as well. App. [A.13].

Due to Petitioner's "[D]eclined all quid-pro-quo Immediate Release In Exchange For Self-Conviction offenders from Chief Judge Owens; Petitioner remained in the Custody of the United States Attorney General until The Intermediate Order Five Years was completed on 04-21-1991; whereby; pursuant to the Tax Court Chief Judge and Special Trial Judge/Chief District Court Judges [Waived Statute of Limitations]; the Five (5) Year Probation Part of The Immediate Order Duration Commenced which subjected Petitioner to Two (2) Probation Officers; One (1) in Atlanta, GA; and One (1) in Macon, GA; wherein [BOTH] placed Petitioner [IN CUSTODY] at the Atlanta Penitentiary; for over-the-weekends; repeatedly; for refusing to voluntarily provide writted copies of my Financial Capabilities which Chief Judge Owens could; and would; conscrew to be voluntary fine payment authorizations.

As such, both Probation Officers placed Petitioner under arrest and transported Petitioner to Open Court before Judge Owens "For Probation By Refusing to provide Correndece to or make payments towards the bogus

fine entered in conjunction with the Intermediate Order Entered; wherein Chief Judge Owens asked the question:

"Mr. Starling, why havent you made payments towards the fine that I imposed upon You, just being cantenuous?

"No, Your Honor, because I've never been ['Lawfully Convicted of anything, The Attorney General was Just Holding Me For You upon Your Intermediate Order for Five (5) Years']; and Both Probation Officers Multiple False Arrests were unsuccessful too in Your Tacit Scheme to delay ['and deny'] Your Completion of the Special Trial Judge's Open Court Holdings entered on December 16 and 17, 1985']. So, Your Honor, ['YOUR COURT(S) OWE ME']; not the other way around". Id. [EMPHASIS ADDED].

"Well, be that as it may, I'm still going to find you Guilty, so you go with those Federal Marshals there to finish out Your Sentence". Id.

After being Housed at the Federal Prison Camp next to the Florida Air Force Base; the Case Worker wanted to put Petitioner to work in the laundry and start making Fine Payments in about a week and when i explained there never was any lawful fine entered; he instructed me to step out in the hallway while he contacted Judge Owens Court Clerk who verified my claim; the Case Worker gave me a copy of the Court Clerk's reply stating:

"If It's not in the J&C Order just disregard it". Id. App. [A.14].

Thus, Petitioner was Transferred from the Florida Prison Camp to the Atlanta Prison Camp where The Unit Officer related that Chief Judge Owens "Was Going After My Department Of Veterans Affairs Monthly Pension Check"; which appeared to be in retaliation against My Family.

Accordingly, Petitioner filed a Civil Complaint Number 6:97-CV-197-MAC(WDO) and inclusive (95-8036) pursuant to The VA Issue; against Chief Judge Owens and Senior Judge Fitzpatrick; wherein the 1986, 1987, and 1988 Suits were Awarded but Not Paid; which [NEITHER] were contested and Awarded by Default. App. [A.15].

Senior Judge Fitzpatrick departed ways to place unknown to Petitioner; and Chief Judge Owens continued to instruct His Court Clerk to Instruct Petitioner to File "Bivins Court Claims for Petitioner's Civil Action and Class Actions Claims; after-the-fact; to be synonymous

with Claims filed by Convicted Felons" ; continuing from 1995 thru 1999; when; due to the age provision; retired "[W]ithout Remanding His Special Trial Judge's Holdings upon His Re-Awarded 1100 Re-Trial(s) upon The Tax Court Continuance [BACK] to The Tax Court For Payment Orders to be [ENTERED]; and; [PASSING THAT RESPONSIBILITY ON TO CHIEF SPECIAL TRIAL JUDGE/CHIEF DISTRICT COURT JUDGE C. ASHLEY ROYAL AND SENIOR JUDGE HUGH LAWSON TO COMPLETE AND REMAND BACK TO THE TAX COURT"]. Id. [EMPHASIS ADDED"]. Pursuant to Title 26, U.S.C., Sections 7441 and 7443A; as a Matter of Procedural Due Process responsibility Entitlements of Petitioner.

I had no idea as to how newly assigned Special Trial Judge/Chief District Court Judge C. Ashley Royal and Senior Judge Hugh Lawson would approach their "Dual Capacity Tax Court Appointed Special Trial Judge/Chief District Court Judge Authority"; whether it would be in former Judges Owens and Fitzpatrick; whereby all Legal Documents filed by Petitioner against Judge Owens was [denied] by Judge Fitzpatrick; and Vice-versa; and if "Any Appeal was taken regarding adverse rulings" each and every Chief Appellate Court Judge for the Eleventh Circuit since Paul Roney [circumvented] All, dating back to the Year 1986.

Therefore, Petitioner filed a Motion For Judgment And Payment Orders For Granted By Default(s) But Not Paid Prevailing Party Monetary Awards from the Years 1979 thru 1985, and Appointed Special Trial Judge/Chief District Court Judge Owens; upon Title 26 USC Sections 7441 and 7443A; with Limited Jurisdiction to Re-Try 1100 Docketed Tax Court Cases upon Continuance from Respondent, ("Commissioner"); and "REMAND back to the Tax Court by submitting the 1100 Re-Trials Rulings during his Years 1985 thru 1999 Reign; for the Consideration of Judge Royal and Judge Lawson. App. [A.16].

Both Chief District Court Judge/Special Trial Judge C. Ashley Royal and Senior Judge Hugh Lawson; "Had to make a 'CHOICE' between 'Remanding' Their incomplete Re-Awarded Monetary Claims Continuance 'BACK' to The Tax Court for Payment Orders to be 'ENTERED' to Petitioner; or 'ENTER' Judgment Payment 'ORDERS' for Chief Judge and Senior Judge Owens and 'DEFAULT(S)'; respectively; from 1986 thru 1999; or "JOIN-IN-WITH THE ON-GOING-CHAIN Conspiracy To Commit extraordinary, unprecedented, and racially motivated TAX EVASION TACIT SCHEME"; pursuant to THE R.I.C.O. ACT; Title 18, U.S.C.A., Sections 1961 and 1962(a)". Id.

Unfortunately, They Chose The Last Option, whereby all Legal Entitled Documents filed by Petitioner against

Senior Judge Lawson for "[F]alse Claims of imprisonment in 1985; with 'NO OPEN COURT RECORD IN SUPPORT THEREOF' was [Circumvented] by Chief Judge Royal for Senior Judge Hugh Lawson; and Vice-versa when Legal Documents, in the Form of Appeal, against Judge Royal; from the Year 2000 thru the Year 2011; wherein the "False Imprisonment Defense To Evade Entitled Monetary Awards of Government Debts and Guaranty Debts Owed To Petitioner".

After "[F]inally "Diventing Jurisdiction" from Judge Royal's Court, Petitioner timely Filed a SUMMONS IN A CIVIL ACTION; in The United States District Court for the District of Columbia; against Senior Judge Hugh Lawson; Civil Action Number 1:11-cv-02080-EGS; where Judge Emmet G. Sullivan; dated 02/12/2012; with Compliant And Summons performed by The Deputy Court Clerk; and filed upon Jurisdiction Quasi In Rem; for Payment Orders Only". App. [A.17].

A Copy of the "[A]ffidavit Of Debt(s) Acknowledgement acquired by Petitioner's Lawful Spouse upon Chief Judge Owens FOIA-PA Section Notes; from Joe Ann Swift, Manager, Receipts and Control, Internal Revenue Service, Atlanta, Georgia 30307; who was in attendance at Special Trial Judge Owens 1100 Docketed Tax Cases; on Continuance; and had ['TO ACCOUNT'] for the ['BRIBES PAID BY TAXPAYERS MONEY']; on December 16 and 17, 1985; in Open Court, before a Seated Federal Jury, and a Hugh NewsMedia in Attendance, and made ['Voluntaryily']; in the Eleventh Circuit Court". App. [A.18].

District Court Judge Sullivan; however, received an "[E]x parte Request from Chief District Court Judge C. Ashley Royal to transfer the Case back to his court for a ['Hearing'] on the ['Alleged Conviction in 1985']; which he granted; but stated: 'Let This Be Filed On The [PUBLIC RECORD. NO BASIS IS GIVEN TO SEAL IT OR DO IT EX PARTE. MOTION IS GRANTED]'. Id. [EMPHASIS ADDED].

Accordingly, Petitioner "[A]nticipated that the 1985 alleged conviction would be Senior Judge Lawson's defense on May 15, 2015; and ['Requested Copies of All Open Court Records pertaining thereto; and Chief Judge Royal, thru his Court Clerk Replied: "['This court is in receipt of your April 18, 2015, addressed to Judge Royal, the presiding judge over Case Number 5:12-CV-90. Currently as your letter points out there is a Scow Cause Hearing scheduled for May 18, 2015 at 10:00 a.m. in the Macon court room before United States District Judge C. Ashley Royal. Your letter requests transcripts from a case you identify in your letter by an incomplete case number (which is a false statement because the 1100 Docketed Cases in The Tax Court Continuance is specifically entered therein). I do not find any case filed by you or related to you in 1985 1985']". Id. App. [A.19].

The term "Continuance"; as used herein; refers to The Tax Court's "[A]djournment of a session, hearing, or 'Other Proceeding'; meaning The Appointed Special Trial Judge's Re-Trials of the 1100 Docketed Tax Court Case(s); to a 'Subsequent day or time'; meaning The Remand Results back to The Tax Court; usually on the 'Request or Motion'; in this Case Petitioner's 'Motion To Senior Judge Lawson for Payment Orders from the Re-Awarded Income Tax Refunds, Middleman Fees, and Guaranty and Government Debt(s) Owed To Petitioner Upon Default(s) by Chief Judge Owens and Senior Judge Fitzpatrick, in 1986, 1987, 1988 and 1997'; wherein the Commissioner of Internal Revenue Service's 'Bribes Tentured and Bribes Accepted' generated". Id. [EMPHASIS ADDED].

Also, the 'Entry of a Continuance'; "[M]ade upon The Special Trial Judge/Chief District Court Judge Owens, in 1985; for the 'Purpose of Formally Evidencing the Postponement'; for 'Special Trial Judge's Re-Trials Result(s) To Be Remanded [BACK] to The Tax Court; so that The Chief Tax Court Judge's [CONNECTING] those [PARTS] to [MAKE ONE CONTINUANCE WHOLE] from the Special Trial Judge(s) Re-Trial(s) Re-Awarded Results upon His REMAND back to The Tax Court's Chief Judge". Id.

A "[T]ax Court's [POSTPONEMENT ON CONDITION], or for a [SPECIFIC PERIOD OF TIME]; in this Case herein, The 'Specific Period Of Time' was [EXTENDED INDEFINITELY UPON THE STATUTE OF LIMITATIONS PERMANENTLY] by the Respondent; ("Commissioner"); Tacit Agreement with Chief Tax Court Judge Gerber and Special Trial Judge/Chief District Court Judge Wilbur D. Owens, Junior".

In "[L]egislative Practice, 'The Interval', Occurring in Consequence being Re-Trials of an Adjournment; in this Case herein; 'The Consequence being Re-Trials of 1100 Docketed Cases already 'ADJUDGED' and 'AWARDED ALL MONETARY CLAIM(S)' but were TABLED instead of 'PAID'; Between The Sessions of The Same Continuous Legislative Body; not The Interval Between '[The Final Adjournment]' of '[One Body]'; referring to Special Trial Judge/Chief District Court Judge Owens and Senior Judge Fitzpatrick; and thereafter by extraordinary circumstances, Special Trial Judge/Chief District Court Judge C. Ashley Royal and Senior District Court Judge Lawson's 'Convening of Another' upon 'Term Tinue(s)' from 1985 thru 1999; and 'Term Tinue(s)' from 2000 thru 2015; respectively"; and the "[R]e Re-Convening of The United States Tax Court, thereafter, at the 'Next Regular Tax Court Session' following Special Trial Judge/Chief District Court Judge C. Ashley Royal's [REMAND] after the 'Show

Cause Hearing, on remand from United States District Court Judge Sullivan; Civil Complaint Number 1:11-CV-02080 EGS; Starling v. Lawson, Jurisdiction Quasi In Rem, for Payment Orders for Awarded by Default(s); by Defendant(s) Owens and Fitzpatrick; from 1986 thru 1999; and All Other Default(s) by Liabled Defendant(s) thereafter". Id.

Special Trial Judge/Chief District Court Judge Royal's "Show Cause Hearing" ; amounted to an "[E]xtraordinary, Unprecedented; and Racially Motivated; referring to Chief Judge Owens 'NOTES]' that stated; on behalf of the Respondent ('Commissioner'); 'All of Mr Starling's Tax Clients are Black, Uneducated, and Easily Taken Advantage Of [WITHOUT] [His Help]'; and; His Tax-Free Exchanges between Church-Members-Taxpayers of Gifts by Church Owned Prime Timbers that Produces Itemized Deductions; and thereafter; Their Tax-Exempt Exchanges to Religious Organization Generates ['Too Much Money'] being Returned Back Into Black Communities; was a "[P]retended Process to Petitioner's Perils Constitutional Guarantees, due to the fact that [BOTH] Defendant Hugh Lawson and Chief Judge Royal had Already ['Pled Guilty-by-Default Liability'] back in 2001; and Defendant Senior Judge Lawson was a '[NO Show]' at the Show Cause Hearing". Id. [A.20].

Petitioner's "Verbal Motion For Payment Orders To Be Entered due To Defendant Lawson's Absence"; was Denied by Chief Judge Royal; by Discretion; and "[H]is Pretended Process Hearing in One that where 'Open Court Proceedings' are synonymous with 'Episodes' and 'Court Decisions' are synonymous with 'Chapters'; and Court Judgments and Mandates are synonymous with Just The Work Of Fiction; wherein 'Impartiality' to be synonymous with 'Discretion' on the Defendant, absent, Defendant Lawson, prevailing over Constitutional Guarantees".

In Conclusion, Chief Judge Royal "[M]ade Verbal Threats, warnings, and Sentence Of Jail Time; followed-up with 'Sanctions' based upon Senior Judge Lawson's [False Conviction 1985 Claim]; which was what the 'Show Cause Hearing' was For; and The Sanctions, after-the-fact; Basis therefor was the "Same Known False Claim that, according to His Court's April 18, 2015 Letter, '[No Such Court Record Therefor Could Be Found]'. Id. [EMPHASIS ADDED]. App. [A.20].

Thereafter; following Chief Judge Royal's "[F]rivolous Pretended Process Show Cause Hearing; [BOTH] His Special Trial Term Tenue; and Special Trial Judge Owens Trial Term Tenue; ['Foreclosed'] and ['Divested Jurisdiction'] where-upon and thereby, Petitioner timely Filed A Civil Complaint For Deliberate Indifference To United States Congress Legislated United States Constitutional Guarantees; Received on

August 25, 2015; and Officially Filed on October 14, 2015; in the United States District Court for the District of Columbia; upon Jurisdiction Quasi In Rem; For Payment Orders Only; with Substantiated Evidence; and Cover Sheet Attached thereto. App. [A.21].

A Copy of The Summons In A Civil Action was Served To C. Ashley Royal, Defendant, 475 Mulberry Street, Macon, GA 31201; upon United States District Court Judge Amit P. Mehta's Presiding Judge's Authority, by Deputy Court Clerk Michael Darby. App. [A.22].

Inclusive were Copies of Chief Judge Owens False Presentations to the United States Secretary Of Veterans Affairs, from His Probation Violation Sentence "For Petitioner Refusing To Make Payments Towards His Bogus Fine entered in His Intermediate Order; which was apparently Misunderstood by the Department Of Defense. App. [A.23].

Following Judge Mehta's "[W]arnings and Instructions to Defendant; that:

You must serve on plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on plaintiff or plaintiff's attorney, whose name and address are:

EDWARD STARLING
P.O. BOX 6746
ATLANTA, GA 30315

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court". Id. [EMPHASIS ADDED].

Chief Judge-Defendant C. Ashley "[D]id not comply with the Court's Instructions and Warnings; therefore; Petitioner timely Filed Motions For Judgment Order and Motion For Payment Order For All Adjudicated By Default Judgment Claims By Jurisdiction Quasi In Rem's Authorization Provisions. App. [A.24].

Petitioner's Motion For A Payment Order For All Adjudicated By Default Judgment Claims By Jurisdiction Quasi In Rem's Authorization Provisions; "[A]s promised in Judge Mehta's '[Instructions and Warnings]'; was a '[Prepaid J U D G E M E N T for The Court's Convience to Honor and Enforce the Court's 10/15/2015 Transaction]'". Id. App. [A.25].

The District Court's Trial Transcript Record Entries Date Filed - #'s - Docket Text; 1 thru 18; fit the Term :[R]elitigation(s) for what Defendant-Special Trial Judge-Chief District Court Judge C. Ashley Rpyal '[HAVE ALREADY DEFAULTED UPON]'; which is synonymous with the Term '[CONFESSION, GUILTY-AS-CHARGED]'; thereby ("Foreclosing") the need to '[Re-LITIGATE ANY AFTER THE FACT ALREADY RESOLVED ISSUE(S)]'. App. [A.26].

Both of Judge Mehta's Memorandum Opinion and Order in support thereof; were Addressed and Proven by the Judge's "[E]rroneous Assumptions and Incorrect Characterization(s) "[I]n conflicts, the classification, qualification(s), and interpretation of laws (meaning The United States Tax Court Laws) applicable to this case herein; thereby [VACATING] the [BASIS] for relinquishing Jurisdiction Quasi In Rem '[FOR THE WRONG REASON OF 'EQUATING A TAX COURT DECISION' as being 'A DISTRICT DECISION - 'AN EGREGIOUS ERROR''; in FACT and LAW". App. [A.27].

Due to the "FACT" Judge Mehta's "[E]rroneous Error(s) Correcting Process; and there were many; takes 6 months, 8 months, and nearly a Year sometime; a timely Notice of Appeal was taken in the United States Court of Appeals for the District of Columbia, whereupon Appeal Number 16-5184, Filed On July 12, 2016, instead of an earlier date; again; due to Judge Mehta's Error Correcting Process. App. [A.28].

The United States Court of Appeals for the District of Columbia Entered an ORDER, on the court's own motion, referencing the District Court's October 15, 2015, and March 22, 2016. The notice of appeal was filed on June 14, 2016, which is beyond the 60-day period provided by Fed.R.App.P.4(a). Upon consideration of the foregoing and because the docketing fee in this case has not been paid, it is ORDERED, on the court's own motion, that appellant show cause by August 11, 2016, why this appeal should not be dismissed as untimely. The response to the order to show cause may not exceed 20 pages. Failure by appellant to respond to this order will result in dismissal of the appeal for lack of prosecution. See D.C.Cir. Rule 38. Appellant may respond to this order to show cause by filing in this court a copy of a motion pursuant to either Fed.R.App.P.4(a)(5) or 4(a)(6) that has been submitted to the District Court. App. [A.29].

Appellant's show cause Reply filed on July 20, 2016, pointed out to the Appellate Court that the October 29, 2015 District Court Order was not served upon the Appellant until June 8, 2016, due to

the "[D]istrict Court's '[ERROR-IN-SERVICE]'; and Appellant Submitted the \$300.00 Appeals Court Docket Fee due to the District Court Clerk's error in relaying the correct costs therefor, which Appellant later timely submitted the correct amount to the Appellate Court Clerk in an amount of \$505.00". App. [A.30].

Whereupon receipt in the Appellate Court from the Court Clerk, the Appellate Court entered an ORDER that "[T]he record be remanded for the district court to determine whether the response to the order to show cause, together with the notice of appeal, should be treated as a motion for extension of time to file an appeal under Fed.R.App.P. 4(a)(5) or a motion to reopen the time to file a notice of appeal under Fed.R.App.P. 4(a)(6) and, if so, whether the motion should be granted". Id. App. [A.31].

The District Court's Reply was "[A] long-winded, disjointed, rambling, and ambiguous unclear ORDER due to and confusing by the Appellant's Reply to The Appellant Court's 07.12.16 Show Cause Order, and pursuant to Appellant's June 14, 2016 Notice Of Appeal date Filed; but; however; was made Crystal Clear that the District Court's 'ENTRIES' therein; at Footnotes 1 and 2; at pages 1 and 4; respectively; that Judge Mehta's dismissal for lack of subject matter jurisdiction In Rem was 'An Error In Fact and Law' to 'Avoid' Entering Judgment and Payment Orders filed by Appellant up to and including '[June 08, 2016]'". App. [A.32].

Accordingly, Appellant filed a timely "[M]otion To 'Vacate the District Court's 12/30/16 ORDER as being meritless and Egregious Error'; to the Appellate Court's Consideration". App. [A.33].

The Court of Appeals thereafter entered Its J U D G M E N T upon the District Court's 'VOIDED ORDER ENTERED ON 10/29/2015'; but; stated that "[P]ursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed.R.App.P 41(b); D. C.Cir.Rule 41". Id. [EMPHASIS ADDED]. App. [A.34].

Appellant timely submitted a Petition For Rehearing And Suggestion For Rehearing En Banc, dated May 22, 2017; and with Remand back to the District Court for Case Resolution Purposes; with Service of Process was served upon Judge Mehta's Court Clerk. App. [A.35].

The Appellate Court Entered an Order that Remanded the Case back to the District Court claiming lack of jurisdiction to Enter Judgment for the District Court to "[R]esolve; which Petitioner assumed to mean for the Presiding Judge Mehta to '[REVISIT]' the District Court's '[Errors in Fact and Law in due course over time as was done in '[CORRECTING]' past '[ERRORS]'; Thus; Petitioner commenced filing Case Resolution Motions that went '[UNADJUDICATED]'; but '[LAID DORMANT]' for '[MONTHS]'; as Judge Mehta was '[UNRESPONDING]' to '[ANY]'".

Whereupon Petitioner submitted "[A] Petition for A Writ of Mandamus in The United States Court Of Appeals For The Federal Circuit to Issue to the District Court; but; Convicted-By-Default in the District Court Chief Judge C. Ashley Royal '[FALSELY INFORMED]' that Appellate Court that '[Petitioner had been convicted for Tax Fraud in the District Court, MD/GA, in 1985]'; but with no Open Court Record to support His Ex parte claim".

That Appellate Court '[ACCEPTED]' Chief Judge Royal's '[UNSUBSTANTIATED]' Claim and '[RESPONDED]' to Petitioner that: "[I]t '[APPEARS]' that Mr Starling was convicted for tax fraud; and is now '[SUEING FOR \$2.5B in the District Court, so his Petition is 'DENIED'". Id. App. [A.36].

As such, [Either] that Appellate Court [or] Chief Judge Royal, provided a [Copy] of [That False Claim] to Judge Mehta's Court Clerk, or Deputy Court Clerk, whereby; in turn; Petitioner's [Final Request] for Judge Mehta to Commence Procedural Due Process for Case 1:15-cv-01685-APM Resolution; was [Returned] with a '[Copy of the Court of Appeals for the Federal Circuit Dismissal Order [Attached] thereto; by the Court Clerk, or Deputy Court Clerk; which; Petitioner [Assumed] was Judge Mehta's [Basis] for the Court's [Un-Dated]; and [No-Explanation Therein]; RETURN DOCUMENT LETTER; to by synonymous with [OPINION]; since Judge Mehta [Continues with "scribbled, difficult to read, and initials instead of Court Orders persists". Id. [EMPHASIS ADDED].

STATEMENT THAT THE WRIT WILL
BE IN AID OF THE COURT'S
APPELATE JURISDICTION

Article III, Section 1. The Judicial Powers of the United States shall be vested in One Supreme Court, and in such inferior Courts as The Congress may from time to time ordian and establish. The Judges, both of The Supreme Court and Courts, shall hold their Office "during good behaviour". Id. In the Case herein, both the Circuit Judges and District Court Judges have engaged in Criminal Activity (i.e., Misprison Of Felony; Abuse of the

Judicial Process; Abuse Of Discretion; Malicious Prosecution; Judicial Discrimination; Forgery; Mail Fraud; Wire Fraud; and Fabrication Of Official Court Records), that warrant Supreme Court Review.

Article III, Section 2[1] "to controversies to which The United States shall be a Party". [2] "in all cases Other Public Ministers (in this case Reverend E. Rodgers Spear, Junior of the Mutual Church Barter Contracting Association, Inc., Atlanta, Georgia; Reverend Otis Taylour, Junior, Wesley Chapel Church, Barnesville, Georgia; and Reverend Lee Daniel, Greater Mount Olive Primitive Baptist Church, Thomaston, Georgia), The Supreme Court shall have appellate jurisdiction to redress grievances concerning Tax-Exempt Exchanges of appraised Prime Timbers to Church Members, both as to law and fact.

Article III, Section 3 The trial of all crimes, except crimes of Impeachment, "shall be by Jury", in this case, not by Judge Owens and Judge Royal acting as the self-appointed, singular, Judge, Jury, and Prosecutor. Id. [Emphasis Added].

STATEMENT THAT ADEQUATE RELIEF
CANNOT BE OBTAINED IN ANY OTHER
FORM OR FROM ANY OTHER COURT

As This Honorable Supreme Court can ascertain from the pleadings herein presented, Petitioner has consistently prosecuted this extraordinary, unprecedented, racially motivated incomplete United States Tax Court Appointed Special Trial Judge/Chief District Court Judge Wilbur D. Owens, Junior, upon Title 26 USC, Sections 7441 and 7443A, with Limited Jurisdiction, to Re-Try The Tax Court Docketed 1100 Civil Tax Refunds and Middleman Fees; upon Granted Respondent's, ("Commissioner's"), Continuance; whereupon; in His Dual-Capacity; Chief District Court Judge Owens; unlawfully; attempted to Redact upon the Civil Continuance with his after-the-fact Sham-Straw Criminal Case Number 85-16-MAC(WDO); which failed; for lack of jurisdiction.

Now, the extraordinary, unprecedented, and incomplete Tax Court Continuance Case remains "open" awaiting to resume to a lawful conclusion, and Final Judgment Order Payment Order to Plaintiff/Appellant/Petitioner as The Prevailing Party entitled to Monetary Awards upon Tax Court Awarded Income Tax Refunds and Middleman Fees; then Re-Awarded by the Special Trial Judge but Tabled

instead of Issuing Payment Orders for his Awarded 1100 Income Tax Refunds and Middleman Fees, he Tabled all of Those Monetary Awards; and due to the fact that Respondent, ("Commissioner"), had Extended The Duration Upon The Statute Of Limitation To Run Indefinitely To Complete This Tax Court Case; the Respondent, ("Commissioner"), submitted an ex parte Motion To Vacate the Order for Retrials in Atlanta, GA to Macon, GA; upon A Continuance; and Appointing a Special Trial Judge/Chief District Court Judge; in a Dual Capacity; with Limited Jurisdiction, pursuant to Title 26 USC Sections 7441 and 7443A; without any Specified Title 26 USC Sections 7201 or 7207 Actions authorized; by Chief Tax Court Judge Gerber; on March 11, 1985". Id. [EMPHASIS ADDED].

CONCLUSION

It is made clear from the proceedings that Judge Mehta has no intentions to complete this incomplete case; and the COURT(S) of APPEAL(S) for the Eleventh Circuit; for the District of Columbia Circuit; and for Federal Circuit are not going to Order the District Court to do so; either.

Judge Mehta's Substituted RETURN DOCUMENT LETTER to be synonymous with OPINION fit the term INTERLOCUTORY DECREE; which id NOT FINAL and DOES NOT DETERMINE THE SUIT herein; but DIRECTS SOME FURTHER PROCEEDINGS PREPARATORY to THE FINAL DECREE where SOMETHING MORE than Judge Mehta's MINISTERIAL EXECUTION of the decree as rendered is left to be done; the DECREE is INTERLOCUTORY and NOT FINAL. See, Lodge v. Twell, 135 U.S. 232, 10 S.Ct. 745, 34 L.Ed. 2d.

The "difficulty" ; as Petitioner believes for Judge Mehta to "Acquiesce To" and "Enforce" his "Transactions Put In Place on 10/15/2015"; is as fit the term "[D]ecree Pro Confeso; One entered in A Court of Equity [In Favor Of The Complainant-Petitioner] where the Defendant-Chief Judge Royal [made NO ANSWER to Petitioner's Equity-Monetary-Claims]; and Its "Allegations Are Consequently taken [AS CONFESSED] and it is [MERELY AN ADMISSION OF THE ALLEGATIONS presented"]". See, McGaurkey v. Ry. Company, 146 U.S. 536, 13 S.Ct. 170, 36 L.Ed. 1079.

Therefore, This Honorable Supreme Court Of The United States should, on Its Own Motion, pursuant to Title 28, U.S.C., Section 1254(2), decide this entire matter in controversy because [All] of the Civil Suits for Money Damages [have] been [Deemed] admitted by Default Judgments; [All] of the [Other Reliefs] sought will be [Granted] with a [Final Judgment Order] from This Honorable Supreme Court; and there is [nothing] left to be [litigated] in District Court following This Honorable Supreme Courts Final Judgment Order.

RELIEF SOUGHT

Petitioner, specifying with particularity the Reliefs which The Prevailing Party seeks, are as follows herein below, to-wit:

A. An Order for the Awarded but Tabled from 1979 thru March 11, 1985, in the United States Tax Court, On Petitions filing(s), for 1100 Tax Clients, in Amount(s) of \$4,500.00 in Income Tax Refunds and \$1,500.00 in Middleman Fees, for a Combined Total of \$6,000.00, respectively, that Totaled \$46,200,000.00, plus entitled added interests of \$4,950,000.00, and a Combined Total of \$51,150,000.00; which were [The Amounts] passed on to The Tax Court Appointed Special Trial Judge upon Title 26 USC Sections 7441 and 7443A; with limited jurisdiction for Retrials of all 1100 Docketed Tax Court Cases; upon a Granted ex parte Respondent's, ("Commissioner's) Motion 'Continuance'; where the 'Findings' to be remanded 'Back' to the Tax Court "[S]o as to make 'One Case Whole' for [All] entitled Monetary Claims to be paid";

B. An Order for the Awarded but Tabled Special Trial Judge/Chief District Court Judge, Wilbur D. Owens, Junior; in 'A Dual Role'; with limited jurisdiction; took One (1) Year to 'Commence' the Tax Court's Continuance; due to the 'Fact' that "[A]ll of His 'Unlawful Efforts to Redact upon his Special Trial Judge's limited jurisdiction to 'MANUFACTURE' jurisdiction for His 'SHAM-STRAW Criminal Case Number 85-16-MAC(WD O-DF) 'FAILED'; from April 18, 1985 thru December 13, 1985; thereby 'INCREASING' the 1100 Income Tax Refunds and Middleman Fees by a Combined Total of \$11,550,000.00; which the Tax Court Continuance Monetary Value 'INCREASED' to a Total of \$62,600,000.00;

C. An Order for the Payments of Awarded By Default Judgment(s) from Civil Complaint for "[M]ultiple False Arrests; issued by False Arrest Warrants; from April 18, 1985 thru December 13, 1985; and False Imprisonment under the guise of an 'INTERMEDIATE ORDER' entered on March 7, 1986; Filed in 1986; against Chief Judge Owens and Senior Judge Fitzpatrick; at \$10,000,000.00 Each; for a Combined Total of \$20,000,000.00 Each; which 'NEITHER' Contested 'NOR' Defended against; and with entitled Added Interests at \$15,000,000.00; increasing the Monetary Value up to \$35,000,000.00; unpaid over a Twenty-Nine (29) Years Duration due to the "[C]ommissioner's indefinite statute-of-limitations; for a Final Total of \$1,015,000,000.00;

D. An Order for the Payments of Awarded By Default Judgment(s), Filed in 1987; against Chief Judge Owens and Senior Judge Fitzpatrick; at \$10,000,000.00 Each; for a combined Total of \$20,000,000.00; for Deliberate Indifference To Serious Medical Needs; with entitled added interests of \$15,000,000.00; and a Combined Total of \$35,000,000.00; unpaid over a twenty-eight (28) Years duration due to the "[C]ommissioner's indefinite statute of limitations in 1979"; that not totals an Amount of \$980,000,000.00;

E. An Order for the Payments of Awarded By Default Judgment(s) from the Class Action Civil Complaint To Commit extraordinary, unprecedented, and Racelly Motivated Chain-Conspiracy Judicial Tax Evasion Fraud against the Petitioner and His 1100 African American Tax Clients, filed in 1988, against Chief Judge Owens and Senior Judge Fitzpatrick, et al, at \$51,150,000.00; with entitled added interests of \$37,832,500.00 for a Combined Total of \$88,982,500.00; unpaid over a twenty-seven (27) Year duration due to the "[C]ommissioner's indefinite statute of limitations in 1979;

F. An Order for the Payments of Awarded By Default Judgment(S) for 'LOST' Department of Defense Monthly Disability Benefits from 1994 thru 1996; by Chief Judge Owens Law Clerk's ex patra submitted Probation Violation upon the Intermediate Order entered in 1986, to be synonymous with a Sentence of Conviction; 'FOR NOT' making payments towards the 'BOGUS' Fine Intermediate Order contents, Filed in 1997; unpaid over an eighteen (18) Year duration; with entitled added interests that totals \$263,000.00; for a Combined Total of \$10,998,000.00; and

G. An Order for the Payments of Awarded By Default Judgment(s) from Civil Complaint against the current Special Trial Judge/Chief District Court Judge C. Ashley Royal and Senior Judge Hugh Lawson, et al, for continued

denials of Prevailing Party Entitlements from the years 2000 thru 2015; by "[J]oining-In with former Special Trial Judge/Chief District Court Judge Owens, et al., Chain-Conspiracy To Commit Judicial Tax Fraud Evasion; instead of Completing Judge Owens [Incomplete] Retrial and Re-Awarded Income Tax Refunds and Middleman Fees of [All] 1100 Docketed Tax Court Cases so that [One Case] could be [Made Whole]; for [All] Judgment Orders and Payment Orders to be Entered to [Finalize] and [Close Those Incomplete Cases]". Id. [EMPHASIS ADDED].

The term "et al."; as applies herein; refers to "[A]ll Defendants who [Were Served] and [Defaulted] in The Class Action-Civil Action 1988 Suit; whose Names were: Richard Driver, IRS Branch Office Manager, Albany, GA; Nanne Ellen Sutton, IRS Branch Office Manager, Atlanta, GA; Laureen Yancy, IRS Branch Office Manager, Macon, GA; Steve Smith, IRS Special Agent, Decatur, GA; Elrod Nelson, IRS Special Agent, Atlanta, GA; Claude Hicks, Magistrate Judge, Macon, GA; Stewart K. Cooper, IRS Inspector, Atlanta, GA; Brian Anderson, IRS Inspector, Macon, GA; Dora M Whetstone, IRS Appeals Officer, Atlanta, GA; and Kaye Strain, IRS Appeals Officer/Attorney, Atlanta, GA; whose Awarded By Default Judgment(s) at \$10,000,000.00 Each; for a Combined Total of \$1,000,000.00; were [deferred] for [Payments] until The Tax Court Continuance for 1100 Retrials [Results] were returned [BACK] to the Tax Court; which Special Trial Judge Owens [LEFT] 'Incomplete' for 'His Successor' Chief Judge C. Ashley to [COMPLETE] and [RETURN]. See, Williams v. Williams, 25, Tenn.App. 290, 156 S.W.2d 363, 369.

Accordingly, Chief Judge Royal and Senior Judge Lawson's \$10,000,000.00 Each; for a Combined \$20,000,000.00; Awarded by Default Judgments; are [Conglomerate Merger] for "[A]ll Judgment Payment Orders Purposes; that Totals \$1,020,000,000.00; plus entitled added interests of \$357,000,000.00; for a Final Total of \$1,357,000,000.00; at a Fifteen (15) Years Duration, from 2000 to 2015; \$203,355,000,000.00; due to the ("Commissioner's") Indefinite Statute Of Limitation in 1979". See, U. S. v. International Tel. & Tel. Corp., D.C. Conn., 306 F.Supp. 766, 774. See, also, Kennecott Copper Corp., v. F. T.C., C.A.10, 467 F.2d 67, 75.

Respectfully submitted,

EDWARD STARLING
Pro Se Counsel
Post Office Box 6746
Atlanta, GA 30315-6746
Telephone (404) 780-3280

This Certifies that a True and Correct Copy of This
Petition for a Writ of Certiorari was Served upon The
Honorable William Barr, Attorney General of The United
States of America by Priority Mail Express, in a Proper
Address Container, to United States Department of Justice,
950 Pennsylvania Avenue, N.W., Washington, D.C. 20530-
0001, this 7th day of April, 2020.

"s/", Edward Starling
Petitioner
Counser, Pro Se

EDWARD STARLING
POST OFFICE BOX 6746
ATLANTA, GA 30315-6746

April 7, 2020

SCOTT S. HARRIS, Clerk
SUPREME COURT OF THE UNITED STATES
1 FIRST STREET, N.E.
WASHINGTON, D.C.

RE: Edward Starling

20543

(STATE OF GEORGIA)
(
(COUNTY OF FULTON)

AFFIDAVIT OF COMPLIANCE

DEAR CLERK Harris, This Affidavit Certifies and Addresses All of Your Three (3) Instructions presented in Your 03.31.20 Letter, by the following Presentations herein below, to wit:

1. The petitions are correctly filed upon 8½ x 11 paper and re-stapled in the upper left-hand corner(s).

2. A Copy of the corrected petition was served on opposing counsel at Page Number 24 thereto.

3. I saved for last to Address and Resolve appending a copy of the judgment or order in respect of which the writ is sought, pursuant to Supreme Court Rule 20.3 that pertains to petitions for writs of prohibition and mandamus respectively.

4. As you can ascertain from The Petition's Contents, this Case herein presents extraordinary, unprecedented, and District Court Judge Amit P. Mehta's Deliberate Indifference state, or fact of being specific, lack of importance, meaning, or worth; also [Archaic] Indifference; lack of Concern; Interest; or Feeling; Apathy; lack of Importance; Meaning or Worth which is synonymous with "Pattern-Of-Incompetence"; and "Disinterested Procedural Due Process" or "The Guarantee of Procedural [FAIRNESS] which flows from [BOTH] The Fifth and Fourteenth Amendments Due Process Clauses of the Constitution.

5. In support of the above-presented, "[T]he Guarantee(s) of Procedural Due Process is [SHOWN] by a [Deprivation Of A 'Significant' Life, Liberty, and or Property Interest(s) has Occurred; since the Year(s) 2015 when District Court Judge Amit P. Mehta [ACCEPTED] Competent Jurisdiction Quasi In Rem and Commenced Action upon Civil Complaint Number 1:15-cv-01685 (APM); by Service Of Process Complaint And Summons upon the

Defendant C. Ashley Royal; with Instructions and Warnings therein to [timely] file an [Answer] or [Reply] upon a [Date Certain] with the [Court] and to [Serve A Copy To The Plaintiff]; whose [Name And Address Is] Edward Starling, P.O. Box 6746, Atlanta, GA 30315-6746; and [Failure To Do So] will [Resuly] in [A Judgment Order] and [A Payment Order] against you [For All Claims Presented] in [The Complaint]". Id. [EMPHASIS ADDED].

6. However, "[A]fter Defendant Royal's [Default(s)] and Plaintiff's [Timely Filed] Motion For a [Judgment Order] and for a [Payment Order]; bases upon [The Court's Transaction Promis(es)]; instead of Judge Mehta [Entering Judgment Orders] and [Payment Orders] for [All Claims Submitted In The Complaint]; Judge Mehta; [Six (6) Months Later]; entered 'Scribbled, hard to read, and Hand Written Notes'; upon Plaintiff's [Motion(s) For Judgment-Payment Order(s)]; 'Back-Dated To 10.15.2015'; [But Not Served To Plaintiff Until 06.08.19]; thereby ['ESTABLISHING THE FACT JUDGE MEHTA STILL HAD JURISDICTION QUASI IN REM TO ENTER AND ACQUIESCE TO THE ACCURAL OF TERM-TENUE RIGHTS']; and Plaintiff's 'Official; Court Order Notification Right(s) were Denied'". Id. [EMPHASIS ADDED]. See, Fuentes v. Shelvin, 407 U.S. 67, 79, 92 S.Ct. 1983, 1994, 32 L.Ed.2d 556.

7. More recently, on 12.07.19, Judge Mehta, "[A]gain 'Departed From Official Court Procedure(s)'; to the 'Improper Performance of [AN ACT] which A District Court Judge [Should Lawfully Do]; meaning to ['ENTER'] His Own District Court Orders, In His Own Court, ['NOT'] 'Other Court's Orders'; substituted and utalized for the Conduction and Resolutions ['BY HIM']; in ['HIS COURT']; which is ['The Improper Doing Of An Act which A Presiding Judge Ought Not To Do At All']; in reference to Judge Mehta's ['UTALIZATION'] of The Court Of Appeals for the Federal Circuit's ['UNVERIFIED'] findings as ['BASIS'] for Judge Mehta's ['RETURN DOCUMENT LETTER']; Case Closed; as being a ['SUBSTITUTE FOR JUDGMENT ORDER']; with ['NO DATE'] Entered Thereon; which is synonymous with the Term(s) Nonfeasance (Omission of An Act which Judge Mehta Should Do); Misfeasance (The Improper Performance of An Act that Judge Mehta Did Do); and Malfeasance (Doing an Act which Judge Mehta Ought Not To Do At All); to Petitioner's ['PERIL'] of Due Process that Procedures ['REQUIRES']; that ['MINIMUM MUST BE DETERMINED'] and ['BY A BALANCING ANALYSIS BASED UPON SPECIFIC FACTUAL CONTEXT']" See, Goldberg v. Kelly, 397 U.S. 254, 90 S.Ct. 1011, 25 L.Ed. 287.

8. The Term "Judgment" under rules practice includes "Decree". Fed.R.Civ.P. 54(a). The Terms "Decision" and "Judgment" are commonly used interchangeably. The Term "Judgment" is also used to denote [the reason] which the Court gives for its "Decision"; but this is more properly

denominated as "Opinion". An award may be in the nature of, or equivalent of, a judgment. See, Holliday v. Salling, 54 Ariz. 496, 97 P.2d 221, 223. Also, an Order may be a Judgment. See, Traders & General Ins. Co. v. Baker, Tex.App. 111 S.W.2d 837, 839, 840.

9. Finally, it is made crystal clear by the Facts in this case that Judge Mehta "[H]as 'NO INTEREST' to 'Lawfully Complete' this 'Incomplete Case'". What is also made crystal clear by the Facts in this Incomplete Case is "[P]etitioner's 'Due Diligence pursuit of a JUDGMENT ORDER to BE ENTERED in this Case since The Year 2015; from Judge Mehta; by Vigilant Activity; Attentiveness; or Care; of which there are Infinite Shades; from the Slightest Monetary Thought to The Most Persistent in Doing a Thing; Steadily Applied from The Year 2015 thru The Year 2019; Active; Sedulous; Laboring; Unremitting; and Untiring that Suffice(s) for This Supreme Court Petition To Go Forward Without a Judgment Order or Consent Decree by Judge Mehta's EGREGIOUS ERRORS presented in This Case. See, Lodge v. Twell, 135 U.S. 232, 10 S.Ct. 745, 34 L.Ed.153. See, also, McGourkey v. Ry. Co., 146 U.S. 536, 13 S.Ct. 170, 36 L.Ed.1079; and National Steel & Shipbuilding Company v. U. S., 190 S.Ct. 247, 419 F.2d 863, 875.

FURTHER AFFIANT SAITH NOT

I Declar pursuant to the Penalty of Perjury pursuant to Title 28, U.S.C.A., Section 1746 that the Above and Within Presented is True and Correct to the Best of my Knowledge and Belief.

"s/", Edward Starling
SSgt USAF RET
Counsel Pro Se

EDWARD STARLING
P.O. BOX 6746
ATLANTA, GA 30315-6746
(404) 780-3280

January 20, 2020

CLERK, UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA
UNITED STATES COURT HOUSE
333 CONSTITUTION AVENUE, N.W.
WASHINGTON, D. C. 20001

RE: STARLING v. ROYAL
Case: 1:cv-01685 (APM)
Timely Notice Of Appeal
To The United States
Supreme Court, and Your
Copy of My Motion For
Leave To Proceed As A
Veteran.

Dear Clerk:

Enclosed herewith for timely Filing and Processing please find the above-referenced Legal Documents wherein my request for The Form(s) To Proceed in The United States Supreme Court in a timely.

Also, please provide me with One (1) Copy of The Eleven Copies that exceeds the Supreme Court 12.2 Copies herein presented, in the Pre-Postage Paid, Stamped Envelope that I have included herewith.

Sincerely,

s, Edward Starling
Appellant
Counsel Pro Se

Motion for leave to file is
granted. The ^{notice} ~~motion~~ ^{notice} must
be filed in the Supreme
Court or Court of Federal
Claims.

Amey
1/31/20

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

EDWARD STARLING, Plaintiff-)
Appellant,)
P.O. BOX 6746,)
ATLANTA, GA 30315-6746,)
(404)780-3280,)

vs)

C. ASHLEY ROYAL, Defendant,)
475 MULBERRY STREET,)
MACON, GA 31201.)

Case No.: 1:15-cv-01685 (APM)

NOTICE OF APPEAL

This Direct Appeal from the "Decision" of a United States District Court upon Rule 18 of The Supreme Court's Rules of Practice and Procedures is authorized by law due to the Fact that "no Judgment sought to be reviewed have been entered in this case herein"; and the court's RETURN DOCUMENT LETTER; with [no date entered thereon; and that: "Other: Case Closed contents are not synonymous with a Court Ordered Judgment and Mandate; and Plaintiff diligents pursuits inquirys, time-after-time for explanation pursuits continued until December 7, 2019, when returned "with a Copy of the Court Of Federal Appeals Order appended thereto, which contents stated: '[i]t appears Mr Starling was convicted for Tax Fraud in the United States District Court, MD/GA, Macon Division in 1985' Id. [EMPHASIS ADDED].

The Fact that the Court Of Appeals For The Federal Circuit further stated "that It had no Jurisdiction over

Mr Starling's Appeal therein notwithstanding.

The Jurisdictional Statement to which sets forth a claim for Judgment Payment Orders upon "Defendant Royal's Default(s)"; who inherited his prior Chief Judge's Special Trial Judge/Chief District Court Judge's Dual Role; appointment by The Chief Tax Court Judge upon Title 26, U.S.C., Sections 7441 and 7443A; to "Remand the Special Trial Judges Open Court Adjudged Findings that Re-Awarded All 1100 Tax Court Docketed Cases For Tax Refunds and Middleman Fees; and that the IRS Employees '[Sworn Statements and Evidence in support of all alleged Tax Fraud against Mr Starling]' was Held, in Open Court, before a seated Federal Jury, on 12/16/1985 and 12/17/1985, to be '[Insufficient]' and '[Not Probative]' to support any charge of Tax Fraud". Id.

Accordingly, this United States District Court "Already has Jurisdiction Quasi In Rem To Pay All Claims presented in the Complaint And Summons and needs no new grounds to support them". Id. [EMPHASIS ADDED]. Fed.R. Civ.P. 8(a).

In this "Equity Practice Case herein", that part of a bill which is intended to give jurisdiction of the suit to the court, by a general averment that acts complained of are contrary to Equity, and tend to the injury of the complainant, and that he has no remedy, or not a complete remedy, without the assistance of a Court Of Equity, as exists herein, is called the "Jurisdictional Clause".

Finally, please provide the Plaintiff-Appellant with Copies of the Form Notice Contents applicable to the filings for this Appeal to go forward.

In closing, please find a True and Correct Copy of the Motion To Proceed As A Veteran, on paper form, and to proceed with prepayments of Costs and Fees upon the Vereran's Certified by Affidavit Status.

Respectfully submitted this January 20, 2020.

s, Edward Starling
SSGT USAF RET
Appellant
Pro Se Counsel

CERTIFICATE OF SERVICE

This certifies that a True and Correct Copy of the foregoing and within Notice Of Appeal was provided to The Clerk of The Supreme Court Of The United States by depositing same with the United States Postal Service in a prepostage Envelope addressed to Office Of The Clerk, Supreme Court Of The United States, Mail Room, 1 First Street, N.E., Washington, D.C. 20543, on this January 20, 2020.

s, Edward Starling
SSGT USAF RET
Appellant
Pro Se Counsel

Enclosures

- (1) Copy of The District Court's Decision basis Appealed from; and
- (2) Copy of the Final Monetary Value for which Relief is sought.

EDWARD STARLING
P.O. BOX 6746
ATLANTA, GA 30315-6746
(404) 780-3280

December 7, 2019

Clerk of The Court
For The District Of Columbia
333 Constitution Avenue, NW
Washington, D.C. 20001

RE: STARLING v. ROYAL Et Al
Case: 1:15-cv-01685 APM
Final Request For Equal
Justice Under Law, with
Final Monetary Revision
Entitlements presented.

Dear Clerk:

The Final Revision Entitled Additions Upon the Legal Request for access to The Court for Lawful Case Resolution Judgment and Mandate Order upon Jurisdiction Quasi In Rem; presents my Last Original Amounts upon my last request and These Final Revision Figures are presented herein below, to-wit:

- (A) $\$36,617,000.00 + \$27,462,000.00 = \$64,079,000.00$
for the duration Litigation Costs due to Tax Court's Chain Conspiracy Fraud;
- (B) $\$36,617,000.00 + \$27,462,000 = \$64,079,000.00$
for the duration of Administrative Costs due to the Commissioner of Internal Revenue's Bribe in exchange for Court Decisions;
- (C) $\$586,017,150.00 + \$426,512,862.50 = \$1,012,530,012.00$
For Lost Entitled Tax Refunds; Lost Middleman Fees; and Chain-Conspiracy To Commit Judicial Tax Evasion Fraud;
- (D) $\$36,617,000.00 + \$27,642,000.00 = \$64,079.00$ for
unnecessary back-and-forth Tax Court, District Court, and Appellate Court Administrative and Legligation Costs;
- (E) $\$1,923,250.00 + \$1,441,437.50 = \$3,364,687.00$ for
unnecessary Argument Pro Hac Vice Ecf transmission Costs due to the Commissioner's Bribe in exchange for Court Decisions
- (F) $\$1,481,760.00 + \$40,320.00 = \$1,522,080.00$ for Lost
Department Of Veterans Affairs Entitled Monthly

Payments Lost, from \$40.00 Deductions from 1998 thru 2002, due to District Court vengeance for Petitioner-Appellants "[R]efusing to become a Witness against Himself to manufacture jurisdiction for 'The Sham-Straw Criminal Case Number 85-16-MAC (WDO-DF), also done in quid-pro-quo tacit agreement Bribe in exchange for Court Decisions". Id. [EMPHASIS ADDED]

Also, a Copy of the United States Court Of Appeals For The Federal Circuit attached hereto, from the Court Clerk, or Deputy Clerk, or Magistrate Judge, Ex parte Order which; I assume; was the Court's "[B]asis for Its RETURN DOCUMENT LETTER, Case Closed; citing \$2.5 billion in relief alleged judicial misconduct by the [two judges that oversaw his 'GHOST CRIMINAL PROCEEDING'". Id.

The term "GHOST" applies due to "[T]he Fact that 'NO OPEN COURT RECORD CAN BE SEEN'; and the term 'ALLEGED' is is 'ERRONEOUSLY USED' due to the 'FACT' that 'ALL FOUR JUDGES; CHIEF JUDGE OWENS and SENIOR JUDGE FITZPATRICK, from 1985 thru 1999, and CHIEF JUDGE ROYAL and SENIOR JUDGE LAWSON, from 2000 thru 2015, HAVE ALL PLED GUILTY BY DEFAULT in 'ALL' Civil Complaints and Summons; which 'CAN BE SEEN' and 'VERIFIED' by District Court Records". Id. [EMPHASIS ADDED].

Sincerely,

s, Edward Starling
Plaintiff
Counsel Pro Se.

Certified Mail Number:
7018 1130 0000 8711 8785