

# APPENDIX A

FILED

## NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

JUN 4 2024

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

FESTUS OKWUDILI OHAN,

No. 23-35533

Plaintiff-Appellant,

D.C. No. 3:23-cv-00046-SLG

v.

MEMORANDUM\*

CHARLES P. RETTIG; BRIAN WOOTEN;  
MICHELLE JOHNSON; INTERNAL  
REVENUE SERVICE; CALIFORNIA  
FRANCHISE TAX BOARD,

Defendants-Appellees.

Appeal from the United States District Court  
for the District of Alaska  
Sharon L. Gleason, District Judge, Presiding

Submitted May 29, 2024\*\*

Before: FRIEDLAND, BENNETT, and SANCHEZ, Circuit Judges.

Festus Okwudili Ohan appeals pro se from the district court's judgment dismissing his action seeking to reopen a previous action relating to tax assessments. We have jurisdiction under 28 U.S.C. § 1291. We affirm.

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

\*\* The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

In his opening brief, Ohan failed to address the grounds for dismissal and has therefore forfeited his challenge to the district court's order. *See Indep. Towers of Wash. v. Washington*, 350 F.3d 925, 929 (9th Cir. 2003) (explaining that "we cannot manufacture arguments for an appellant and therefore we will not consider any claims that were not actually argued in appellant's opening brief" (citation and internal quotation marks omitted)).

We reject as unsupported by the record Ohan's contention that the district judge was biased against him.

All pending motions are denied.

**AFFIRMED.**