

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

**No. 12-5352**

**September Term, 2013**

**1:12-cv-01047-UNA**

**Filed On: January 30, 2014**

Neal Franklin Hesterlee,

Appellant

v.

Maureen Green, et al.,

Appellees

## **ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA**

**BEFORE:** Rogers and Srinivasan, Circuit Judges; Ginsburg, Senior Circuit Judge

### **J U D G M E N T**

This appeal was considered on the record from the United States District Court for the District of Columbia and on the brief filed by the appellant. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

**ORDERED AND ADJUDGED** that the district court's order filed August 30, 2012, be affirmed. The district court properly dismissed this action as frivolous pursuant to 28 U.S.C. § 1915A(b)(1). Appellant has not demonstrated any arguable basis in either law or fact for his claims seeking over \$2 billion in damages from named and unnamed IRS agents apparently arising out of their alleged fraudulent conversion of bonds worth over \$100 million. See *Nietzke v. Williams*, 490 U.S. 319, 325, 328 (1989) (a complaint is frivolous if it describes fantastic or delusional scenarios or "lacks an arguable basis either in law or in fact").

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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.

**Per Curiam**