

April 13, 2007

Charles R. Fulbruge III
Clerk

IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 06-30754
Summary Calendar

JOHNNY L. JACKSON,

Plaintiff - Appellant,

versus

PENSION BENEFIT GUARANTY CORP.,

Defendant - Appellee.

Appeal from the United States District Court
for the Western District of Louisiana, Alexandria
USDC No. 1:06-CV-214

Before JOLLY, DENNIS, and CLEMENT, Circuit Judges.

PER CURIAM:*

Johnny L. Jackson appeals the district court's dismissal of his claims against Pension Benefit Guaranty Corp. ("PBGC"). The district court dismissed Jackson's claims as barred by res judicata because Jackson raised the same claims against PBGC in a previous suit he filed in 2001. Jackson argues on appeal, as he argued below, that the PBGC Appeals Board undervalued the amount of his pension payments.

For the reasons stated by the district court, we AFFIRM. Jackson's claims are barred by res judicata because (1) the parties

*Pursuant to 5TH CIR. R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

in the previous suit and present suit, Jackson and PBGC, are identical; (2) a court of competent jurisdiction rendered a prior judgment against Jackson on February 24, 2003; (3) the February 24, 2003 judgment was final and on the merits; and (4) Jackson raises the same claims against PBGC that he raised in the previous suit. See Matter of Howe, 913 F.2d 1138, 1143-44 (5th Cir. 1990).

Accordingly, the judgment of the district court dismissing Jackson's claims is

AFFIRMED.