

March 21, 2005

Charles R. Fulbruge III
Clerk

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 04-20346

GEORGE DALTON BROOKS; ET AL,

Plaintiffs,

GEORGE DALTON BROOKS; CORWIN HENRY
MEYER; RICHARD WELSH; MONROE ASHWORTH,
III; MARTIN AMON; ET AL,

Plaintiffs-Appellants,

versus

KENNETH DAM, Etc; ET AL,

Defendants,

UNITED STATES OF AMERICA; JOHN SNOW,
Secretary, Department of Treasury; MARK
W. EVERSON, Commissioner of the Internal
Revenue Service,

Defendants-Appellees.

Appeal from the United States District Court
for the Southern District of Texas
(4:03-CV-259)

Before JONES, WIENER, and CLEMENT, Circuit Judges.

PER CURIAM:*

As the district court correctly dismissed the action of
Plaintiffs-Appellants on the determination that the United States
is the real party of interest and its sovereign immunity has not

* 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this opinion should not be published and is not precedent except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.

been waived by the Administrative Procedure Act, we need not address the alternative grounds for dismissal, including without limitation, lack of standing, procedural bar by the Anti-Injunction Act and the Declaratory Judgment Act, and failure to exhaust administrative remedies. For the reasons more particularly set forth in its Order, the district court's rulings are, in all respects,
AFFIRMED.