B

In our view, Indianapolis' classification has a rational basis. Ordinarily, administrative considerations can justify a tax-related distinction. See, *e. g.*, *Carmichael* v. *Southern Coal & Coke Co.*, 301 U. S. 495, 511–512 (1937) (tax exemption for businesses with fewer than eight employees rational in light of the "[a]dministrative convenience and expense" involved); see also *Lehnhausen*, *supra*, at 365 (comparing administrative cost of taxing corporations versus individuals); *Madden*, *supra*, at 90 (comparing administrative cost of taxing deposits in local banks versus those elsewhere). And the City's decision to stop collecting outstanding Barrett Law debts finds rational support in related administrative concerns.

The City had decided to switch to the STEP system. After that change, to continue Barrett Law unpaid-debt collection could have proved complex and expensive. It would have meant maintaining an administrative system that for years to come would have had to collect debts arising out of 20-plus different construction projects built over the course of a decade, involving monthly payments as low as $25 per household, with the possible need to maintain credibility by tracking down defaulting debtors and bringing legal action. The City, for example, would have had to maintain its Barrett Law operation within the City Controller's Office, keep files on old, small, installment-plan debts, and (a City official says) possibly spend hundreds of thousands of dollars keeping computerized debt-tracking systems current. See Brief for International City/County Management Association et al. as *Amici Curiae* 13, n. 12 (citing Affidavit of Charles White ¶13, Record in *Cox*, Doc. No. 57–3). Unlike the collection system prior to abandonment, the City would not have added any new Barrett Law installment-plan debtors. And that fact means that it would have had to spread the fixed administrative costs of collection over an ever-declining number of debtors, thereby continuously increasing the per-debtor cost of collection.

Consistent with these facts, the director of the City's Department of Public Works later explained that the City decided to forgive outstanding debt in part because "[t]he administrative costs to service and process remaining balances on Barrett Law accounts long past the transition to the STEP program would not benefit the taxpayers" and would defeat the purpose of the transition. App. 76. The four other members of the Board have said the same. See Affidavit of Gregory Taylor ¶6, Record in *Cox*, Doc. No. 57–5; Affidavit of Kipper Tew ¶6, *ibid.*, Doc. No. 57–6; Affidavit of Susan Schalk ¶6, *ibid.*, Doc. No. 57–7; Affidavit of Roger Brown ¶6, *ibid.*, Doc. No. 57–8.

The rationality of the City's distinction draws further support from the nature of the line-drawing choices that confronted it. To have added refunds to forgiveness would have meant adding yet further administrative costs, namely, the cost of processing refunds. At the same time, to have tried to limit the City's costs and lost revenues by limiting forgiveness (or refund) rules to Brisbane/Manning homeowners alone would have led those involved in other Barrett Law projects to have justifiably complained about unfairness. Yet to have granted refunds (as well as providing forgiveness) to all those involved in all Barrett Law projects (there were more than 40 projects) or in all open projects (there were more than 20) would have involved even greater administrative burden. The City could not just "cut . . . checks," *post*, at 691 (ROBERTS, C. J., dissenting), without taking funding from other programs or finding additional revenue. If, instead, the City had tried to keep the amount of revenue it lost constant (a rational goal) but spread it evenly among the apparently thousands of homeowners involved in any of the Barrett Law projects, the result would have been yet smaller individual payments, even more likely to have been too small to justify the administrative expense.

Finally, the rationality of the distinction draws support from the fact that the line that the City drew—distinguish-

ing past payments from future obligations—is a line well known to the law. Sometimes such a line takes the form of an amnesty program, involving, say, mortgage payments, taxes, or parking tickets. *E. g.*, 26 U. S. C. § 108(a)(1)(E) (2006 ed., Supp. IV) (federal income tax provision allowing homeowners to omit from gross income newly forgiven home mortgage debt); *United States* v. *Martin*, 523 F. 3d 281, 284 (CA4 2008) (tax amnesty program whereby State newly forgave penalties and liabilities if taxpayer satisfied debt); *Horn* v. *Chicago*, 860 F. 2d 700, 704, n. 9 (CA7 1988) (city parking ticket amnesty program whereby outstanding tickets could be newly settled for a fraction of amount specified). This kind of line is consistent with the distinction that the law often makes between actions previously taken and those yet to come.

C

Petitioners' contrary arguments are not sufficient to change our conclusion. Petitioners point out that the Indiana Supreme Court also listed a different consideration, namely, "financial hardship," as one of the factors supporting rationality. App. to Pet. for Cert. 19a. They refer to the City's resolution that said that the Barrett Law "may present financial hardships on many middle to lower income participants who most need sanitary sewer service in lieu of failing septic systems." App. 71. And they argue that the tax distinction before us would not necessarily favor low-income homeowners.

We need not consider this argument, however, for the administrative considerations we have mentioned are sufficient to show a rational basis for the City's distinction. The Indiana Supreme Court wrote that the City's classification was "rationally related" in part "to its legitimate interests *in reducing its administrative costs.*" App. to Pet. for Cert. 19a (emphasis added). The record of the City's proceedings is consistent with that determination. See App. 72 (when de-

veloping transition, the City "considered the current assessments being made by participants in active Barrett Law projects"). In any event, a legislature need not "actually articulate at any time the purpose or rationale supporting its classification." *Nordlinger*, 505 U. S., at 15; see also *Fitzgerald*, 539 U. S., at 108 (similar). Rather, the "burden is on the one attacking the legislative arrangement to negative every conceivable basis which might support it." *Madden*, 309 U. S., at 88; see *Heller*, 509 U. S., at 320 (same); *Lehnhausen*, 410 U. S., at 364 (same); see also *Allied Stores of Ohio, Inc.* v. *Bowers*, 358 U. S. 522, 530 (1959) (upholding state tax classification resting "upon a state of facts that reasonably can be conceived" as creating a rational distinction). Petitioners have not "negative[d]" the Indiana Supreme Court's first listed justification, namely, the administrative concerns we have discussed.

Petitioners go on to propose various other forgiveness systems that would have included refunds for at least some of those who had already paid in full. They argue that those systems are superior to the system that the City chose. We have discussed those, and other possible, systems earlier. *Supra*, at 682–683. Each has advantages and disadvantages. But even if petitioners have found a superior system, the Constitution does not require the City to draw the perfect line nor even to draw a line superior to some other line it might have drawn. It requires only that the line actually drawn be a rational line. And for the reasons we have set forth in Part II–B, *supra*, we believe that the line the City drew here is rational.

Petitioners further argue that administrative considerations alone should not justify a tax distinction, lest a city arbitrarily allocate taxes among a few citizens while forgiving many similarly situated citizens on the ground that it is cheaper and easier to collect taxes from a few people than from many. Brief for Petitioners 45. Petitioners are right that administrative considerations could not justify such an

unfair system. But that is not because administrative considerations can *never* justify tax differences (any more than they can *always* do so). The question is whether reducing those expenses, in the particular circumstances, provides a rational basis justifying the tax difference in question.

In this case, "in the light of the facts made known or generally assumed," *Carolene Products Co.*, 304 U. S., at 152, it is reasonable to believe that to graft a refund system onto the City's forgiveness decision could have (for example) imposed an administrative burden of both collecting and paying out small sums (say, $25 per month) for years. As we have said, *supra*, at 682–684, it is rational for the City to draw a line that avoids that burden. Petitioners, who are the ones "attacking the legislative arrangement," have the burden of showing that the circumstances are otherwise, *i. e.*, that the administrative burden is too insubstantial to justify the classification. That they have not done.

Finally, petitioners point to precedent that in their view makes it more difficult than we have said for the City to show a "rational basis." With but one exception, however, the cases to which they refer involve discrimination based on residence or length of residence. *E. g.*, *Hooper* v. *Bernalillo County Assessor*, 472 U. S. 612 (state tax preference distinguishing between long-term and short-term resident veterans); *Williams* v. *Vermont*, 472 U. S. 14 (state use tax that burdened out-of-state car buyers who moved in state); *Metropolitan Life Ins. Co.* v. *Ward*, 470 U. S. 869 (state law that taxed out-of-state insurance companies at a higher rate than in-state companies); *Zobel* v. *Williams*, 457 U. S. 55 (state dividend distribution system that favored long-term residents). But those circumstances are not present here.

The exception consists of *Allegheny Pittsburgh Coal Co.* v. *Commission of Webster Cty.*, 488 U. S. 336 (1989). The Court there took into account a State Constitution and related laws that required equal valuation of equally valuable

property. *Id.*, at 345. It considered the constitutionality of a county tax assessor's practice (over a period of many years) of determining property values as of the time of the property's last sale; that practice meant highly unequal valuations for two identical properties that were sold years or decades apart. *Id.*, at 341. The Court first found that the assessor's practice was not rationally related to the county's avowed purpose of assessing properties equally at true current value because of the intentional systemic discrepancies the practice created. *Id.*, at 343–344. The Court then noted that, in light of the State Constitution and related laws requiring equal valuation, there could be no other rational basis for the practice. *Id.*, at 344–345. Therefore, the Court held, the assessor's discriminatory policy violated the Federal Constitution's insistence upon "equal protection of the law." *Id.*, at 346.

Petitioners argue that the City's refusal to add refunds to its forgiveness decision is similar, for it constitutes a refusal to apply "equally" an Indiana state law that says that the costs of a Barrett Law project shall be equally "apportioned." Ind. Code §36–9–39–15(b)(3). In other words, petitioners say that even if the City's decision might otherwise be related to a rational purpose, state law (as in *Allegheny*) makes this the rare case where the facts preclude any rational basis for the City's decision other than to comply with the state mandate of equality.

Allegheny, however, involved a clear state-law requirement clearly and dramatically violated. Indeed, we have described *Allegheny* as "the rare case where the facts precluded" any alternative reading of state law and thus any alternative rational basis. *Nordlinger*, *supra*, at 16. Here, the City followed state law by apportioning the cost of its Barrett Law projects equally. State law says nothing about forgiveness, how to design a forgiveness program, or whether or when rational distinctions in doing so are permitted. To adopt petitioners' view would risk transforming

ordinary violations of ordinary state tax law into violations of the Federal Constitution.

* * *

For these reasons, we conclude that the City has not violated the Federal Equal Protection Clause. And the Indiana Supreme Court's similar judgment is

Affirmed.

CHIEF JUSTICE ROBERTS, with whom JUSTICE SCALIA and JUSTICE ALITO join, dissenting.

Twenty-three years ago, we released a succinct and unanimous opinion striking down a property tax scheme in West Virginia on the ground that it clearly violated the Equal Protection Clause. *Allegheny Pittsburgh Coal Co.* v. *Commission of Webster Cty.*, 488 U. S. 336 (1989). In *Allegheny Pittsburgh*, we held that a county failed to comport with equal protection requirements when it assessed property taxes primarily on the basis of purchase price, with no appropriate adjustments over time. The result was that new property owners were assessed at "roughly 8 to 35 times" the rate of those who had owned their property longer. *Id.*, at 344. We found such a "gross disparit[y]" in tax levels could not be justified in a state system that demanded that "taxation . . . be equal and uniform." *Id.*, at 338; W. Va. Const., Art. X, § 1. The case affirmed the commonsense proposition that the Equal Protection Clause is violated by state action that deprives a citizen of even "rough equality in tax treatment," when state law itself specifically provides that all the affected taxpayers are in the same category for tax purposes. 488 U. S., at 343; see *Hillsborough* v. *Cromwell*, 326 U. S. 620, 623 (1946) ("The equal protection clause . . . protects the individual from state action which selects him out for discriminatory treatment by subjecting him to taxes not imposed on others of the same class").

In this case, the Brisbane/Manning Sanitary Sewers Project allowed 180 property owners to have their homes hooked up to the city of Indianapolis's (City) sewer system under the State's Barrett Law. That law requires sewer costs to "be primarily apportioned equally among all abutting lands or lots." Ind. Code § 36–9–39–15(b)(3) (2011). In the case of Brisbane/Manning, the cost came to $9,278 for each property owner. Some of the property owners—petitioners here—paid the full $9,278 up front. Others elected the option of paying in installments. Shortly after hookup, the City switched to a new financing system and decided to forgive the hookup debts of those paying on an installment plan. The City refused, however, to refund any portion of the payments made by their identically situated neighbors who had already paid the full amount due. The result was that while petitioners each paid the City $9,278 for their hookups, more than half their neighbors paid less than $500 for the same improvement—some as little as $309.27. Another quarter paid less than $1,000. Petitioners thus paid between 10 and 30 times as much for their sewer hookups as their neighbors.

In seeking to justify this gross disparity, the City explained that it was presented with three choices: First, it could have continued to collect the installment plan payments of those who had not yet settled their debts under the old system. Second, it could have forgiven all those debts and given equivalent refunds to those who had made lump-sum payments up front. Or third, it could have forgiven the future payments and not refunded payments that had already been made. The first two choices had the benefit of complying with state law, treating all of Indianapolis's citizens equally, and comporting with the Constitution. The City chose the third option.

And what did the City believe was sufficient to justify a system that would effectively charge petitioners *30 times more* than their neighbors for the *same* service—when state

law promised equal treatment? Two things: the desire to avoid administrative hassle and the "fiscal[ ] challeng[e]" of giving back money it wanted to keep. Brief for Respondents 35–36. I cannot agree that those reasons pass constitutional muster, even under rational basis review.

The City argues that either of the other options for transitioning away from the Barrett Law would have been "immensely difficult from an administrative standpoint." *Id.*, at 36. The Court accepts this rationale, observing that "[o]rdinarily, administrative considerations can justify a tax-related distinction." *Ante*, at 682. The cases the Court cites, however, stand only for the proposition that a legislature crafting a tax scheme may take administrative concerns into consideration when creating classes of taxable entities that may be taxed differently. See, *e. g.*, *Lehnhausen* v. *Lake Shore Auto Parts Co.*, 410 U. S. 356, 359 (1973) (a State may "draw lines that treat one class of individuals or entities differently from the others"); *Madden* v. *Kentucky*, 309 U. S. 83, 87 (1940) (referring to the "broad discretion as to classification possessed by a legislature"); *Carmichael* v. *Southern Coal & Coke Co.*, 301 U. S. 495, 510–511 (1937) (discussing permissible considerations for the legislature in establishing a tax scheme).

Here, however, Indiana's tax scheme explicitly provides that costs will "be primarily apportioned *equally* among all abutting lands or lots." Ind. Code § 36–9–39–15(b)(3) (emphasis added). The legislature has therefore decreed that all abutting landowners are within the same class. We have never before held that administrative burdens justify grossly disparate tax treatment of those the State has provided should be treated alike. Indeed, in *Allegheny Pittsburgh* the county argued that its unequal assessments were based on "[a]dministrative cost[ ]" concerns, to no avail. Brief for Respondent, O. T. 1988, No. 87–1303, p. 22. The reason we have rejected this argument is obvious: The Equal Protection Clause does not provide that no State shall "deny

to any person within its jurisdiction the equal protection of the laws, unless it's too much of a bother."

Even if the Court were inclined to decide that administrative burdens alone may sometimes justify grossly disparate treatment of members of the same class, this would hardly be the case to do that. The City claims it cannot issue refunds because the process would be too difficult, requiring that it pore over records of old projects to determine which homeowners had overpaid and by how much. Brief for Respondents 36. But holding that the City must refund petitioners' overpayments would not mean that it has to refund overpayments in every Barrett Law project. The Equal Protection Clause is concerned with "gross" disparity in taxing. Because the Brisbane/Manning Project was initiated shortly before the Barrett Law transition, the disparity between what petitioners paid in comparison to their installment plan neighbors was dramatic. Not so with respect to, for example, a project initiated 10 years earlier, because for those projects even installment plan payers will have largely satisfied their debts, resulting in far less significant disparities.

To the extent a ruling for petitioners would require issuing refunds to others who overpaid under the Barrett Law, I think the City workers are up to the task. The City has in fact already produced records showing exactly how much each lump-sum payer overpaid in *every* active Barrett Law project—to the penny. Record in *Cox* v. *Indianapolis*, No. 1:09–cv–0435 (SD Ind.), Doc. 98–1 (Exh. A). What the City employees would need to do, therefore, is cut the checks and mail them out.

Certainly the job need not involve the complicated procedure the Court describes in an attempt to bolster its administrative convenience argument. Under the Court's view the City would apparently continue to accept monthly payments from installment plan homeowners in order to gradually repay the money it owes to those who paid in a lump sum.

Ante, at 683, 686. But this approach was never dreamt of by the City itself. See Brief for Respondents 18 (setting out City's "three basic [transition] options," none of which involved the Court's gradual refund scheme).

The Court suggests that the City's administrative convenience argument is one with which the law is comfortable. The Court compares the City's decision to forgive the installment balances to the sort of parking ticket and mortgage payment amnesty programs that currently abound. *Ante*, at 683. This analogy is misplaced: Amnesty programs are designed to entice those who are unlikely ever to pay their debts to come forward and pay at least a portion of what they owe. It is not administrative convenience alone that justifies such schemes. In a sense, these schemes help remedy payment inequities by prompting those who would pay nothing to pay at least some of their fair share. The same cannot be said of the City's system.

The Court is willing to concede that "administrative considerations could not justify . . . an unfair system" in which "a city arbitrarily allocate[s] taxes among a few citizens while forgiving many similarly situated citizens on the ground that it is cheaper and easier to collect taxes from a few people than from many." *Ante*, at 685–686. Cold comfort, that. If the quoted language does not accurately describe this case, I am not sure what it would reach.

The Court wisely does not embrace the City's alternative argument that the unequal tax burden is justified because "it would have been fiscally challenging to issue refunds." Brief for Respondents 35. "Fiscally challenging" gives euphemism a bad name. The City's claim that it has already spent petitioners' money is hardly worth a response, and the City recognizes as much when it admits it could provide refunds to petitioners by "arrang[ing] for payments from non-Barrett Law sources." *Id.*, at 36. One cannot evade returning money to its rightful owner by the simple expedient of spending it. The "fiscal challenge" justification seems particularly inappropriate in this case, as the City—with an

annual budget of approximately $900 million—admits that the cost of refunding all of petitioners' money would be approximately $300,000. Adopted 2012 Budget for the Consolidated City of Indianapolis, Marion County (Oct. 17, 2011), p. 7; Tr. of Oral Arg. 17, 58.

Equally unconvincing is the Court's attempt to distinguish *Allegheny Pittsburgh*. The Court claims that case was different because it involved "a clear state-law requirement clearly and dramatically violated." *Ante*, at 687. Nothing less is at stake here. Indiana law requires that the costs of sewer projects be "apportioned equally among all abutting lands." Ind. Code § 36–9–39–15(b)(3). The City has instead apportioned the costs of the Brisbane/Manning Project such that petitioners paid between 10 and 30 times as much as their neighbors. Worse still, it has done so in order to avoid administrative hassle and save a bit of money. To paraphrase A Man for All Seasons: "It profits a city nothing to give up treating its citizens equally for the whole world . . . but for $300,000?" See R. Bolt, A Man for All Seasons, act II, p. 158 (1st Vintage Int'l ed. 1990).

Our precedents do not ask for much from government in this area—only "rough equality in tax treatment." *Allegheny Pittsburgh*, 488 U. S., at 343. The Court reminds us that *Allegheny Pittsburgh* is a "rare case." *Ante*, at 687. It is and should be; we give great leeway to taxing authorities in this area, for good and sufficient reasons. But every generation or so a case comes along when this Court needs to say enough is enough, if the Equal Protection Clause is to retain any force in this context. *Allegheny Pittsburgh* was such a case; so is this one. Indiana law promised neighboring homeowners that they would be treated equally when it came to paying for sewer hookups. The City then ended up charging some homeowners *30 times* what it charged their neighbors for the same hookups. The equal protection violation is plain. I would accordingly reverse the decision of the Indiana Supreme Court, and respectfully dissent from the Court's decision to do otherwise.

Reporter's Note

The next page is purposely numbered 901. The numbers between 693 and 901 were intentionally omitted, in order to make it possible to publish the orders with *permanent* page numbers, thus making the official citations available upon publication of the preliminary prints of the United States Reports.

ORDERS FOR MARCH 20, THROUGH
JUNE 4, 2012

MARCH 20, 2012

Certiorari Denied

No. 11–9290 (11A875). PUCKETT *v.* MISSISSIPPI. Sup. Ct. Miss. Application for stay of execution of sentence of death, presented to JUSTICE SCALIA, and by him referred to the Court, denied. Certiorari denied.

MARCH 23, 2012

Certiorari Denied

No. 11–9373 (11A882). MITCHELL *v.* MISSISSIPPI. Sup. Ct. Miss. Application for stay of execution of sentence of death, presented to JUSTICE SCALIA, and by him referred to the Court, denied. Certiorari denied.

MARCH 26, 2012

Certiorari Granted—Vacated and Remanded

No. 10–1240. THALER, DIRECTOR, TEXAS DEPARTMENT OF CRIMINAL JUSTICE, CORRECTIONAL INSTITUTIONS DIVISION *v.* ARNOLD. C. A. 5th Cir. Reported below: 630 F. 3d 367; and

No. 10–1557. THURMER, WARDEN *v.* KERR. C. A. 7th Cir. Reported below: 639 F. 3d 315. Motions of respondents for leave to proceed *in forma pauperis* granted. Certiorari granted, judgments vacated, and cases remanded for further consideration in light of *Lafler* v. *Cooper*, *ante*, p. 156.

No. 10–8629. SMITH *v.* COLSON, WARDEN. C. A. 6th Cir. Reported below: 381 Fed. Appx. 547;

No. 10–11031. CANTU *v.* THALER, DIRECTOR, TEXAS DEPARTMENT OF CRIMINAL JUSTICE, CORRECTIONAL INSTITUTIONS DIVISION. C. A. 5th Cir. Reported below: 632 F. 3d 157;

No. 11–5067. MIDDLEBROOKS *v.* COLSON, WARDEN. C. A. 6th Cir. Reported below: 619 F. 3d 526;

No. 11–6969. NEWBURY *v.* THALER, DIRECTOR, TEXAS DEPARTMENT OF CRIMINAL JUSTICE, CORRECTIONAL INSTITUTIONS DIVISION. C. A. 5th Cir. Reported below: 437 Fed. Appx. 290; and

No. 11–7978. WOODS *v.* HOLBROOK, SUPERINTENDENT, WASHINGTON STATE PENITENTIARY. C. A. 9th Cir. Reported below: 655 F. 3d 886. Motions of petitioners for leave to proceed *in forma pauperis* granted. Certiorari granted, judgments vacated, and cases remanded for further consideration in light of *Martinez* v. *Ryan*, *ante*, p. 1.

No. 10–10543. LOVELL *v.* DUFFEY. C. A. 6th Cir. Motion of petitioner for leave to proceed *in forma pauperis* granted. Certiorari granted, judgment vacated, and case remanded for further consideration in light of *Cullen* v. *Pinholster*, 563 U. S. 170 (2011). Reported below: 629 F. 3d 587.

No. 11–725. ASSOCIATION FOR MOLECULAR PATHOLOGY ET AL. *v.* MYRIAD GENETICS, INC., ET AL. C. A. Fed. Cir. Certiorari granted, judgment vacated, and case remanded for further consideration in light of *Mayo Collaborative Services* v. *Prometheus Laboratories, Inc.*, *ante*, p. 66. Reported below: 653 F. 3d 1329.

No. 11–6589. RODRIGUEZ *v.* OKLAHOMA. Ct. Crim. App. Okla. Motion of petitioner for leave to proceed *in forma pauperis* granted. Certiorari granted, judgment vacated, and case remanded for further consideration in light of *Missouri* v. *Frye*, *ante*, p. 134.

Certiorari Dismissed

No. 11–8362. MARTIN *v.* UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO. C. A. 6th Cir. Motion of petitioner for leave to proceed *in forma pauperis* denied, and certiorari dismissed. See this Court's Rule 39.8.

No. 11–8707. TATE *v.* TUCKER, SECRETARY, FLORIDA DEPARTMENT OF CORRECTIONS, ET AL. C. A. 11th Cir. Motion of petitioner for leave to proceed *in forma pauperis* denied, and certiorari dismissed. See this Court's Rule 39.8.

Miscellaneous Orders

No. 11M87. KAETZ *v.* KAETZ; and

No. 11M88. JENNINGS *v.* UNITED STATES. Motions to direct the Clerk to file petitions for writs of certiorari out of time denied.

No. 11M89. KIRSCH *v.* O'NEIL ET AL. Motion to direct the Clerk to file petition for writ of certiorari out of time under this Court's Rule 14.5 denied.

No. 11M90. ARIAS *v.* UNITED STATES. Motion to direct the Clerk to file petition for writ of certiorari out of time denied. JUSTICE KAGAN took no part in the consideration or decision of this motion.

No. 11–798. AMERICAN TRUCKING ASSNS., INC. *v.* CITY OF LOS ANGELES, CALIFORNIA, ET AL. C. A. 9th Cir. The Solicitor General is invited to file a brief in this case expressing the views of the United States.

No. 11–8363. IN RE EVANS;

No. 11–8384. PETERSON *v.* SEAMAN. C. A. 11th Cir.;

No. 11–8406. BIRDETTE *v.* GEORGIA DEPARTMENT OF TRANSPORTATION. C. A. 11th Cir.;

No. 11–8501. JUNFENG HAN ET AL. *v.* JIANONG GUO ET AL. Ct. App. Cal., 2d App. Dist.;

No. 11–8505. FISHER *v.* VIZIONCORE, INC., ET AL. C. A. 7th Cir.; and

No. 11–8521. AREF *v.* HICKMAN ET AL. C. A. 9th Cir. Motions of petitioners for leave to proceed *in forma pauperis* denied. Petitioners are allowed until April 16, 2012, within which to pay the docketing fees required by Rule 38(a) and to submit petitions in compliance with Rule 33.1 of the Rules of this Court.

No. 11–9063. IN RE PATTERSON. Petition for writ of habeas corpus denied.

No. 11–884. IN RE DEL RIO;

No. 11–894. IN RE LONDON;

No. 11–920. IN RE CATHCART ET AL.;

No. 11–8379. IN RE BRADIN; and

No. 11–8394. IN RE WARD. Petitions for writs of mandamus denied.

No. 11–8478. IN RE FLYNN. Motion of petitioner for leave to proceed *in forma pauperis* denied, and petition for writ of mandamus dismissed. See this Court's Rule 39.8.

No. 11–8971. IN RE CRAWFORD. Petition for writ of mandamus denied. JUSTICE KAGAN took no part in the consideration or decision of this petition.

Certiorari Granted

No. 11–817. FLORIDA *v.* HARRIS. Sup. Ct. Fla. Motion of National Police Canine Association et al. for leave to file a brief as *amici curiae* granted. Motion of respondent for leave to proceed *in forma pauperis* granted. Certiorari granted. Reported below: 71 So. 3d 756.

Certiorari Denied

No. 10–8116. FRYE *v.* MISSOURI. Ct. App. Mo., Western Dist. Certiorari denied. Reported below: 311 S. W. 3d 350.

No. 10–9742. COOK *v.* ARIZONA. Super. Ct. Ariz., County of Mohave. Certiorari denied.

No. 10–10782. WILLIAMS *v.* ARKANSAS. Sup. Ct. Ark. Certiorari denied.

No. 10–11036. BALENTINE *v.* TEXAS. Ct. Crim. App. Tex. Certiorari denied.

No. 11–457. KITSAP ALLIANCE OF PROPERTY OWNERS ET AL. *v.* CENTRAL PUGET SOUND GROWTH MANAGEMENT HEARINGS BOARD ET AL. Ct. App. Wash. Certiorari denied. Reported below: 160 Wash. App. 250, 255 P. 3d 696.

No. 11–561. SMITH ET AL. *v.* FIELDS ET AL. C. A. 7th Cir. Certiorari denied. Reported below: 653 F. 3d 550.

No. 11–622. HTH CORP. ET AL. *v.* FRANKL, REGIONAL DIRECTOR OF REGION 20 OF THE NATIONAL LABOR RELATIONS BOARD, FOR AND ON BEHALF OF THE NATIONAL LABOR RELATIONS BOARD. C. A. 9th Cir. Certiorari denied. Reported below: 650 F. 3d 1334.

No. 11–677. MOORE *v.* GUERRERO ET AL. C. A. 4th Cir. Certiorari denied. Reported below: 442 Fed. Appx. 57.

No. 11–741. Philip Morris USA Inc. et al. *v.* Campbell, Personal Representative of the Estate of Campbell; and No. 11–756. R. J. Reynolds Tobacco Co. *v.* Campbell, Personal Representative of the Estate of Campbell. Dist. Ct. App. Fla., 1st Dist. Certiorari denied. Reported below: 60 So. 3d 1078.

No. 11–752. R. J. Reynolds Tobacco Co. *v.* Gray, Personal Representative of the Estate of Gray. Dist. Ct. App. Fla., 1st Dist. Certiorari denied. Reported below: 63 So. 3d 902.

No. 11–754. R. J. Reynolds Tobacco Co. *v.* Martin, Personal Representative of the Estate of Martin. Dist. Ct. App. Fla., 1st Dist. Certiorari denied. Reported below: 53 So. 3d 1060.

No. 11–755. R. J. Reynolds Tobacco Co. *v.* Hall, Personal Representative of the Estate of Hall. Dist. Ct. App. Fla., 1st Dist. Certiorari denied. Reported below: 70 So. 3d 642.

No. 11–773. Guerra *v.* Shinseki, Secretary of Veterans Affairs. C. A. Fed. Cir. Certiorari denied. Reported below: 642 F. 3d 1046.

No. 11–780. Howard *v.* Walgreen Co., dba Walgreens Pharmacy. C. A. 11th Cir. Certiorari denied. Reported below: 605 F. 3d 1239.

No. 11–782. Marina Point Development Associates et al. *v.* Center for Biological Diversity et al. C. A. 9th Cir. Certiorari denied. Reported below: 446 Fed. Appx. 843.

No. 11–786. Nampa Classical Academy et al. *v.* Goesling et al. C. A. 9th Cir. Certiorari denied. Reported below: 447 Fed. Appx. 776.

No. 11–800. Apotex Inc. et al. *v.* Allergan, Inc., et al. C. A. Fed. Cir. Certiorari denied. Reported below: 643 F. 3d 1366.

No. 11–825. Frey et al. *v.* Comptroller of the Treasury of Maryland. Ct. App. Md. Certiorari denied. Reported below: 422 Md. 111, 29 A. 3d 475.

No. 11–885. Freeman *v.* MML Bay State Life Insurance Co. C. A. 3d Cir. Certiorari denied. Reported below: 445 Fed. Appx. 577.

No. 11–886. KENNEDY *v.* TIMES PUBLISHING CO. Dist. Ct. App. Fla., 2d Dist. Certiorari denied. Reported below: 73 So. 3d 768.

No. 11–887. PIRILA ET AL. *v.* THOMSON TOWNSHIP, MINNESOTA, ET AL. Ct. App. Minn. Certiorari denied.

No. 11–891. COUNTY OF LOS ANGELES, CALIFORNIA *v.* ASSOCIATION FOR LOS ANGELES DEPUTY SHERIFFS ET AL. C. A. 9th Cir. Certiorari denied. Reported below: 648 F. 3d 986.

No. 11–892. ASTER *v.* ASTER. Ct. App. Cal., 6th App. Dist. Certiorari denied.

No. 11–893. LOUDERMILK ET AL. *v.* DANNER ET AL. C. A. 9th Cir. Certiorari denied. Reported below: 449 Fed. Appx. 693.

No. 11–900. CABELL *v.* SONY PICTURES ENTERTAINMENT, INC., ET AL. C. A. 2d Cir. Certiorari denied. Reported below: 425 Fed. Appx. 42.

No. 11–906. POWERCOMM, LLC *v.* HOLYOKE GAS & ELECTRIC DEPARTMENT ET AL. C. A. 1st Cir. Certiorari denied. Reported below: 657 F. 3d 31.

No. 11–910. JOHNSON *v.* POWAY UNIFIED SCHOOL DISTRICT ET AL. C. A. 9th Cir. Certiorari denied. Reported below: 658 F. 3d 954 and 449 Fed. Appx. 696.

No. 11–914. HOUSTON *v.* EASTON AREA SCHOOL DISTRICT. C. A. 3d Cir. Certiorari denied. Reported below: 444 Fed. Appx. 523.

No. 11–917. NUCOR CORP. ET AL. *v.* BENNETT ET AL. C. A. 8th Cir. Certiorari denied. Reported below: 656 F. 3d 802.

No. 11–918. SIWULA *v.* TOWN OF HORNELLSVILLE, NEW YORK, ET AL. App. Div., Sup. Ct. N. Y., 4th Jud. Dept. Certiorari denied. Reported below: 82 App. Div. 3d 1662, 919 N. Y. S. 2d 457.

No. 11–924. RICK ET AL. *v.* WYETH ET AL. C. A. 8th Cir. Certiorari denied. Reported below: 662 F. 3d 1067.

No. 11–933. SILVA *v.* CITY OF NEW BEDFORD, MASSACHUSETTS. C. A. 1st Cir. Certiorari denied. Reported below: 660 F. 3d 76.

No. 11–990. H. D. SMITH WHOLESALE DRUG CO., INC. *v.* SMITH ET AL. C. A. 5th Cir. Certiorari denied. Reported below: 659 F. 3d 503.

No. 11–1021. EDWARDS *v.* OHIO. Ct. App. Ohio, Hamilton County. Certiorari denied.

No. 11–1033. JOSEPH *v.* ATTORNEY GRIEVANCE COMMISSION OF MARYLAND. Ct. App. Md. Certiorari denied. Reported below: 422 Md. 670, 31 A. 3d 137.

No. 11–1043. KIVISTO *v.* ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION OF THE SUPREME COURT OF ILLINOIS. Sup. Ct. Ill. Certiorari denied.

No. 11–1048. RONCALLO *v.* SIKORSKY AIRCRAFT CORP. C. A. 2d Cir. Certiorari denied. Reported below: 447 Fed. Appx. 243.

No. 11–5941. SANDERS *v.* KENTUCKY. Sup. Ct. Ky. Certiorari denied. Reported below: 339 S. W. 3d 427.

No. 11–6427. FOSTER *v.* TEXAS. Ct. Crim. App. Tex. Certiorari denied.

No. 11–6472. MCGEHEE *v.* ARKANSAS. Sup. Ct. Ark. Certiorari denied.

No. 11–6594. TEMPLET *v.* UNITED STATES. C. A. 5th Cir. Certiorari denied. Reported below: 431 Fed. Appx. 270.

No. 11–6624. NEWBOLD *v.* NORTH CAROLINA. Gen. Ct. Justice, Super. Ct. Div., Guilford County, N. C. Certiorari denied.

No. 11–6891. POLK *v.* ILLINOIS. App. Ct. Ill., 1st Dist. Certiorari denied. Reported below: 407 Ill. App. 3d 80, 942 N. E. 2d 44.

No. 11–7098. WHITE *v.* LONGINO, DEPUTY WARDEN, ET AL. C. A. 5th Cir. Certiorari denied. Reported below: 428 Fed. Appx. 491.

No. 11–7120. DAKER *v.* WARREN, SHERIFF, COBB COUNTY, GEORGIA. C. A. 11th Cir. Certiorari denied.

No. 11–7523. DUNCAN *v.* UNITED STATES. C. A. 9th Cir. Certiorari denied. Reported below: 643 F. 3d 1242.

No. 11–7669. EL-MUMIT *v.* LOUISIANA. Sup. Ct. La. Certiorari denied. Reported below: 1988–0017 (La. 5/11/11), 68 So. 3d 435.

No. 11–7838. GONZALES *v.* CALIFORNIA; and
No. 11–8133. SOLIZ *v.* CALIFORNIA. Sup. Ct. Cal. Certiorari denied. Reported below: 52 Cal. 4th 254, 256 P. 3d 543.

No. 11–8066. GIBSON *v.* UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI;
No. 11–8067. MCCORKLE *v.* UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI;
No. 11–8068. WATKINS *v.* UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI; and
No. 11–8481. GOLDBLATT *v.* UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI. C. A. 8th Cir. Certiorari denied.

No. 11–8352. VIVAS *v.* FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES. Sup. Ct. Fla. Certiorari denied. Reported below: 69 So. 3d 279.

No. 11–8359. ZIBBELL ET UX. *v.* MICHIGAN DEPARTMENT OF HUMAN SERVICES ET AL. C. A. 6th Cir. Certiorari denied.

No. 11–8369. MCCALL *v.* TEXAS. Ct. App. Tex., 9th Dist. Certiorari denied.

No. 11–8374. JUDKINS *v.* ILLINOIS. App. Ct. Ill., 1st Dist. Certiorari denied. Reported below: 405 Ill. App. 3d 1199, 997 N. E. 2d 1009.

No. 11–8376. BOOMER *v.* NEW YORK. App. Div., Sup. Ct. N. Y., 3d Jud. Dept. Certiorari denied.

No. 11–8380. MILLER *v.* TRAMMELL, WARDEN. C. A. 10th Cir. Certiorari denied. Reported below: 439 Fed. Appx. 766.

No. 11–8387. NAVA *v.* KNOWLES, WARDEN. C. A. 9th Cir. Certiorari denied. Reported below: 455 Fed. Appx. 756.

No. 11–8388. MCPHERSON *v.* THALER, DIRECTOR, TEXAS DEPARTMENT OF CRIMINAL JUSTICE, CORRECTIONAL INSTITUTIONS DIVISION. C. A. 5th Cir. Certiorari denied.