

NOT RECOMMENDED FOR FULL-TEXT PUBLICATION

File Name: 13a0220n.06

No. 11-2111

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

FILED
Mar 04, 2013
DEBORAH S. HUNT, Clerk

In re: SAMUEL V. THOMAS,)
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 Debtor.)
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 SAMUEL V. THOMAS,)
)
 Appellant,)
)
 v.)
)
 ABDUL M. AQUIL, et al.)
)
 Appellees.)

ON APPEAL FROM THE UNITED
STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

Before: BOGGS, GIBBONS, and COOK, Circuit Judges.

PER CURIAM. Plaintiff-Appellant Samuel V. Thomas appeals the district court’s judgment affirming the bankruptcy court’s dismissal of claims arising from his Chapter 13 bankruptcy. After carefully reviewing the record, the applicable law, and the parties’ briefs, we agree that the district court’s opinion diligently and correctly sets out the undisputed facts and the governing law.

The district court (1) refused to review the bankruptcy court’s order granting the Wayne County Treasurer relief from the automatic bankruptcy stay because Thomas did not file a notice of appeal on the issue, depriving the court of jurisdiction; (2) affirmed the bankruptcy court’s order

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dismissing his adversary proceeding as barred by *res judicata*; (3) affirmed the bankruptcy court's denial of Thomas's motion to reconsider that order as barred by *res judicata*; and (4) affirmed the bankruptcy court's refusal to confirm his Chapter 13 plan.

Thomas fails to address the first issue on appeal. "Issues raised in the district court, but not on appeal are considered abandoned and are not reviewable." *Durrstein v. Arthur*, 28 F. App'x 466, 467 (6th Cir. 2002) (citing *Koscis v. Multi-Care Mgmt.*, 97 F.3d 876, 881 (6th Cir. 1996)). He also provides no argument for the fourth issue. The only reference to his Chapter 13 plan appears in the "Relief Requested" section of his opening brief, where he simply asks this court to reinstate his Chapter 13 Petition. "Issues adverted to in a perfunctory manner, unaccompanied by some effort at developed argumentation, are deemed waived." *United States v. Layne*, 192 F.3d 556, 566 (6th Cir. 1999). Thomas also asserts on appeal that the City of Detroit applied an "unlawful surcharge" to the federal judgment against him. Because this argument was not raised in the bankruptcy court or the district court it is also deemed waived. *City of Columbus v. Hotels.com, L.P.*, 693 F.3d 642, 652 (6th Cir. 2012).

This court's issuance of a duplicative opinion would serve no jurisprudential purpose. We therefore AFFIRM on the basis of the district court's well-reasoned opinion and order of August 23, 2011, that dismissed Thomas's claims with prejudice.