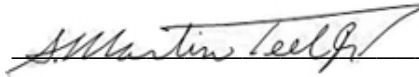


The document below is hereby signed.

Signed: May 21, 2010.




S. Martin Teel, Jr.
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLUMBIA

In re)
) Case No. 10-00463
UNITED STATES DEPARTMENT OF) (Chapter 11)
THE TREASURY,)
)
Debtor.) **Not for Publication in**
 West's Bankruptcy Reporter

MEMORANDUM DECISION

On May 13, 2010, Clayton T. Utterback, Ryan T. Kirk, and James P. Utterback, filed with the court a petition seeking to commence an involuntary case against United States Department of Treasury under Chapter 11 of the Bankruptcy Code

Under § 303 of the Bankruptcy Code, an involuntary case may be commenced "against a person, except a farmer, family farmer, or a corporation that is not a moneyed, business, or commercial corporation, that may be a debtor under the chapter under which such case is commenced." Section 101(41) goes on to define the term "person" as "an individual, partnership, and corporation, but does not include a governmental unit," except in situations not applicable here. Because the Department of Treasury is not included in the definition of "person" and because an involuntary

