

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 10-10178-03-WEB
	)	
BENJAMIN B. KIRTLAND, III,	)	
XXX-XX-3531	)	
	)	
Defendant.	)	
	)	
and	)	
	)	
TIAA-CREF	)	
Resident Agent Corporation Service Comp.	)	
730 Third Avenue	)	
New York, NY 10047-3206,	)	
	)	
Garnishee-Defendant.	)	
_____	)	

**Memorandum and Order**

This matter is before the court on the United States' objection to the answer of TIAA-CREF to a writ of garnishment. The United States contends the answer is defective in several respects, including because it fails to provide a breakdown of individual accounts, balances, and distributions regarding accounts belonging to defendant Benjamin Kirtland. It also points out that the answer contains legal argument from a non-lawyer on behalf of a corporation.

The court concludes that the United States' objections (Doc. 201) to the answer should be, and are hereby, SUSTAINED. The United States may submit for the court's approval a proposed order requiring the relief requested in its objection, including an order for TIAA-CREF to freeze all accounts owned by defendant Kirtland and to provide an accounting of any monies

paid out since receipt of the writ of garnishment; requiring TIAA-CREF to provide an answer separately identifying all accounts belonging to defendant Kirtland and the balance of each account; requiring TIAA-CREF to provide the United States copies of each plan owned by defendant Kirtland; and striking legal argument provided by a non-attorney on behalf of TIAA-CREF. *See Rowland v. California Men's Colony*, 506 U.S. 194, 201 (1993) (corporations may appear in federal courts only through a licensed attorney).

IT IS SO ORDERED this 17th Day of August, 2011, at Wichita, Ks.

s/Wesley E. Brown

Wesley E. Brown

U.S. Senior District Judge