DISTRICT COURT OF THE VIRGIN ISLANDS

DIVISION OF ST. CROIX

IN RE RICHARD H. LAMBERTSEN, **Petitioner**	**1:25-cv-00010-WAL-EAH**

TO: Richard H. Lambertsen, Pro Se

REPORT & RECOMMENDATION

THIS MATTER comes before the Court following the issuance of an Order to Show Cause on March 20, 2025 that directed Petitioner Richard H. Lambertsen, to show cause in a written submission by April 3, 2025 why this Court should not recommend to the District Judge that his petition for a writ of mandamus be dismissed for lack of subject matter jurisdiction. Dkt. No. 4. Mr. Lambertsen timely filed a response. Dkt. No. 7. For the reasons that follow, the Court recommends that the District Judge dismiss the Petition for Writ of Mandamus for lack of subject matter jurisdiction.

BACKGROUND

On February 7, 2025, Mr. Lambertsen, appearing pro se and fee paid, filed a Petition for Writ of Mandamus. Dkt. No. 1. In his Petition, Mr. Lambertsen sought relief from Joel Lee, Director of the U.S. Virgin Islands Bureau of Internal Revenue. Specifically, he asked the Court to "direct the Director of the U.S. Virgin Islands Bureau of Internal Revenue to promptly issue to Petitioner the $237.00 refund due based on Petitioner's Amended 2023 Federal tax return." *Id*. at 2. Mr. Lambertsen explained that he was a veterinarian, consultant, investor and philanthropist, and was a "defacto agent of the Secretary-General of the United Nations." *Id*. In order to advance his work to have Vladimir Putin, President of the Russian Federation, prosecuted by his own government for ordering a war of aggression against Ukraine, and not to undermine his effort to ensure cost-effective personal security,[1] Mr. Lambertsen demanded that Respondent Lee issue the past due $237.00 refund based on his 2023 Amended tax return that he had filed sixteen weeks ago. *Id*. at 3. He concluded that failure of the Court to issue the writ would constitute obstruction of justice. *Id*.

The District Judge referred all pending and future dispositive matters in this action to the undersigned for a Report & Recommendation. Dkt. No. 3.

The Court then issued the Order to Show Cause, observing that it was a plaintiff's burden to establish federal jurisdiction. Dkt. No. 4 at 2. Under the All Writs Act, 28 U.S.C. § 1651(a), a district court had jurisdiction to issue writs of mandamus only "in aid of" its jurisdiction and, before entertaining such a petition, the Court was required to "identify a jurisdiction that the issuance of the writ might assist." *Id*. (quoting *United States v. Christian*, 660 F.2d 892, 894 (3d Cir. 1981)). But because the petition asked the Court to order the Director of the U.S. Virgin Islands Bureau of Internal Revenue to promptly issue Mr. Lambertsen his 2023 tax refund, and it was well-established that a federal court lacked the authority to issue a writ of mandamus to state officials, the Court appeared to lack jurisdiction over Mr. Lambertsen's petition. *Id.* at 2-3. The Order to Show Cause provided Mr. Lambertsen notice and an opportunity to be heard on the legal viability of his Petition and

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[1] In this regard, Mr. Lambertsen mentioned that he had applied for a firearm permit in the Virgin Islands and had petitioned the Court to issue a writ of mandamus directing the Governor of the Virgin Islands to decide on that permit application. Dkt. No. 1 at 3.

ordered him to show cause why the Court should not recommend to the district judge that his Petition be dismissed for lack of subject matter jurisdiction. *Id.* at 3.

On March 27, 2025, Mr. Lambertsen responded to the Order to Show Cause. Dkt. No. 7. He asserted that 28 U.S.C. § 1651(a) "does not indicate that writs of mandamus may be issued by a district court only in aid of its jurisdiction as claimed in the Order to Show Cause" because the statute states that a district court "may issue all writs necessary or appropriate in aid of their respective jurisdictions." *Id*. at 2. Thus, the letter and spirit of § 1651(a) favored inclusiveness, not exclusiveness, when there was a compelling reason. *Id*. The Court's interpretation of the statute appeared to be a "self-serving interpretation of sometimes overworked members of the U.S. federal judiciary." *Id.*

Mr. Lambertsen response referred to events, documents, and persons that had no apparent relationship to the instant Petition. *Id.* at 3-5. For example, he referred to "evident mea culpas" by President Donald Trump in February and March 2025 relating to the war in Ukraine and to pardons by President Biden, and various letters he wrote, inter alia, to Presidents Biden and Trump and King Charles III of the United Kingdom. *Id.* He then addressed the subject matter of the instant petition, asserting that Mr. Lee's failure to provide the overdue $237.00 tax refund "precludes his preparation of a second amended 2023 return which would significantly increase the tax refund due to him." That second amended return was "precluded by a technical restraint imposed by Petitioner's tax preparation software (Turbotax), which dictate[d] that any prior amended return first be processed." *Id.* at 5-6. Mr. Lee's failure to issue the overdue tax refund was "evidently intended to compromise Petitioner's credibility as a witness against Donald J. Trump, President of the United States, and thereby obstruct justice." *Id.* at 6. Consequently, it would be "inappropriate—and probably criminal—to recommend to the District Judge that Petitioner's petition be dismissed for lack of subject matter jurisdiction." *Id.*

Mr. Lambertsen attached fourteen exhibits to his response, which included letters he had written to various United States Presidents over the years, communications to officials from West Melbourne, Fla., letters to King Charles III and the President and Ambassador of India to the United States, and some responses. Dkt. Nos. 7-1 to 7-14.

DISCUSSION

Most of the statements and arguments Mr. Lambertsen offered in his response do not address the issue of the Court's subject matter jurisdiction over his Petition, as set out in the Order to Show Cause. The points that he does make—concerning the specific wording of the text of 28 U.S.C. § 1651(a), whether the statute should be inclusive rather than exclusive, and his view that it would be inappropriate, if not criminal, for this Court to recommend to the District Judge that his petition be dismissed for lack of subject matter jurisdiction—do not speak to, much less challenge, the well-established case law included in the Order to Show Cause. Those cases hold that a federal court lacks the authority to issue a writ of mandamus to state officials, and that such a request "lies outside the bounds of . . . mandamus jurisdiction as a federal court." *In re Brown*, 382 F. App'x 150, 150 (3d Cir. 2010) (per curiam). This holding was recently reaffirmed by the Third Circuit in *Martinez v. Colville*, No. 24-1935, 2024 WL 4234628, at * 2 n.4 (3d Cir. 2024) (per curiam).

Mr. Lambertsen's Petition for a Writ of Mandamus asks the Court to direct Joel Lee, Director of the U.S. Virgin Islands Bureau of Internal Revenue, to promptly issue to Petitioner a $237.00 refund based on Petitioner's Amended 2023 Federal tax return. However, because the Petition asks the Court to direct a state official to take some action, the Court lacks subject matter jurisdiction over the Petition. *In re Brown*, 382 F. App'x at 150.

CONCLUSION

Based upon the foregoing, the Court **RECOMMENDS** that Mr. Lambertsen's Petition be **DISMISSED** for lack of subject matter jurisdiction.

Any objections to this Report and Recommendation must be filed in writing within fourteen (14) days of receipt of this notice, 28 U.S.C. § 636(b)(1), and must "specifically identify the portions of the proposed findings, recommendations or report to which objection is made and the basis of such objection." LRCi 72.3. Failure to file objections within the specified time shall bar the aggrieved party from attacking such Report and Recommendation before the assigned District Court Judge. *See, e.g., Thomas v. Arn*, 474 U.S. 140 (1985).

The Clerk of Court shall mail a copy of this Report and Recommendation to the pro se Petitioner by certified mail, return receipt requested.

ENTER:

Dated: April 29, 2025

/s/ Emile A. Henderson III
EMILE A. HENDERSON III
U.S. MAGISTRATE JUDGE