

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 99-3499WM

United States of America,

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Appellee,

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v.

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Lee Ronald Dahmer; Judith Ann
Dahmer,

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Appellants,

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On Appeal from the United
States District Court
for the Western District
of Missouri.

Bluebird Trust; Cardinal Trust;
Citizens Bank; Ron Richmond;
Pamela Richmond,

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[Not To Be Published]

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Defendants,

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John Daniel,

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Third Party Defendant.

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Submitted: August 2, 2000

Filed: August 15, 2000

Before RICHARD S. ARNOLD, HANSEN, and BYE, Circuit Judges.

PER CURIAM.

Lee Ronald Dahmer and Judith Dahmer, husband and wife, appeal following the District Court's¹ adverse grant of summary judgment in the United States' suit to foreclose on tax liens. After review of the record and the parties' briefs, we hold that the District Court did not err in granting judgment in favor of the United States for the reasons stated in the District Court's thorough orders.

Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.

¹The Honorable Gary A. Fenner, United States District Judge for the Western District of Missouri.