

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

No. 00-2153

Bear Den Enterprises; DRW PA, Inc.;
David R. Williams; Nina S. Williams,

Appellants.

v.

United States of America; Internal
Revenue Service,

Appellees.

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Appeal from the United States
District Court for the
Eastern District of Arkansas.

[UNPUBLISHED]

Submitted: February 5, 2001
Filed: February 9, 2001

Before BOWMAN, BEAM, and LOKEN, Circuit Judges.

PER CURIAM.

Bear Den Enterprises and DRW PA, Inc., appeal from the district court's¹ denial of their Federal Rule of Civil Procedure 60(b) motion. Finding no abuse of discretion in that ruling, see Sanders v. Clemco Indus., 862 F.2d 161, 169 (8th Cir. 1988), we affirm. See 8th Cir. R. 47B.

¹The Honorable James Maxwell Moody, United States District Judge for the Eastern District of Arkansas.

A true copy.

Attest:

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