

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

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No. 03-1260

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Larry Land, Sued as Larry D. Land,	*	
	*	
Appellant,	*	
	*	Appeal from the United States
v.	*	District Court for the District
	*	of Minnesota.
Internal Revenue Service; Blaine	*	
Holiday,	*	[UNPUBLISHED]
	*	
Appellees.	*	

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Submitted: August 7, 2003

Filed: August 12, 2003

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Before WOLLMAN, FAGG, and MORRIS SHEPPARD ARNOLD, Circuit Judges.

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PER CURIAM.

Larry Land appeals the district court's<sup>1</sup> dismissal of his civil complaint and the denial of his motion to reconsider. Having carefully reviewed the record, we conclude that dismissal was proper for the reasons explained by the district court, and

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<sup>1</sup>The Honorable Donovan W. Frank, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Susan Richard Nelson, United States Magistrate Judge for the District of Minnesota.

that the district court did not abuse its discretion in denying the motion to reconsider. Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

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