

Minnesota Mutual Life Insurance
Company,

Defendant.

In Re: Search Warrants for
875 Forest Arms Lane, Orono,
MN 55364; 3032 Colfax Avenue,
South, Minneapolis, MN 55408

Darlow T. Madge; Brian A. Madge,*

Appellants.

Submitted: March 7, 1996

Filed: March 11, 1996

Before FAGG, BOWMAN, and HANSEN, Circuit Judges.

PER CURIAM.

Brian Madge, Darlow T. Madge, Roger Vold, and Lynne Leger appeal the district court's rulings denying the Madges' motion to return seized property and petitions to quash Internal Revenue Service summonses, and granting the government's petition to enforce summonses. Having carefully considered the record and the parties' briefs, we conclude the controlling legal principles are well established and the issues do not warrant a comprehensive opinion. The appellants' arguments challenging the district court's jurisdiction are without merit. See 26 U.S.C. §§ 7402, 7604, 7609; Denison v. Commissioner of Internal Revenue, . 751 F.2d 241, 242 (8th Cir. 1984) (per curiam); United States v. Claes, 747 F.2d 491, 494 (8th Cir. 1984). We thus affirm the judgment of the district court. See 8th Cir. R. 47B.

A true copy.

Attest:

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