
No. 95-3431

Steel Balls, Inc.,	*	
	*	
Appellant,	*	
	*	Appeal from the United States
v.	*	Tax Court
	*	[UNPUBLISHED]
Commissioner of Internal	*	
Revenue,	*	
	*	
Appellee.	*	

Submitted: June 5, 1996

Filed: June 11, 1996

Before FAGG, BOWMAN, and HANSEN, Circuit Judges.

PER CURIAM.

Steel Balls, Inc. appeals from the tax court's¹ decision upholding the Commissioner of Internal Revenue's determination that Steel Balls, Inc.'s employee stock ownership plan did not meet the requirements for qualification, and accordingly that its employee stock ownership trust was not exempt from income tax, in each of its taxable years ending April 30 of 1987 through 1989. Having carefully reviewed the parties' briefs and submissions, we conclude the judgment of the tax court was correct. Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Arnold Raum, United States Tax Court Judge.

A true copy.

Attest:

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