

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

No. 96-2990MN

Karl G. Granse, citizen of	*	
Minnesota, in propria persona,	*	
	*	
Appellant,	*	
	*	
v.	*	Appeal from the United States
	*	District Court for the
United States of America;	*	District of Minnesota.
Department of the Treasury,	*	
sued as Department of Treasury;	*	[UNPUBLISHED]
Internal Revenue Service; Park	*	
Drive Partnership,	*	
	*	
Appellees.	*	

Submitted: April 22, 1997

Filed: May 1, 1997

Before McMILLIAN, FAGG, and LOKEN, Circuit Judges.

PER CURIAM.

Karl G. Granse appeals the district court's order granting the appellees' motion to dismiss and for summary judgment. Granse brought this action after the Internal Revenue Service levied on and sold his real property to satisfy jeopardy assessments having to do with Granse's delinquent federal taxes. Having carefully reviewed the record and the parties' briefs, we affirm for the reasons stated by the district court. See 8th Cir. R. 47B.

A true copy.

Attest:

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