

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 96-3930

Leland F. Erickson,

Appellant,

v.

Commissioner of the Internal Revenue
Service; District Director, Internal
Revenue, District of St. Paul; Cassandra
Black, Revenue Agent; Rebecca Olson,
Group Manager,

Appellees.

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Appeal from the United States
District Court for the
District of Minnesota.

[Unpublished]

Submitted: June 5, 1997

Filed: July 9, 1997

Before HANSEN, MORRIS SHEPPARD ARNOLD, and MURPHY, Circuit Judges.

PER CURIAM.

Leland F. Erickson appeals from the district court's¹ denial of his motion to quash Internal Revenue Service summonses. After reviewing the record and the parties'

¹The Honorable James M. Rosenbaum, United States District Judge for the District of Minnesota, adopting the report and recommendations of the Honorable Raymond L. Erickson, United States Magistrate Judge for the District of Minnesota.

submissions, we find that the district court did not clearly err in denying Erickson's motion. See Fortney v. United States, 59 F.3d 117, 119 (9th Cir. 1995). Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

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