

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 97-3134

Christopher Lee Meints;

*

Laverne H. Meints,

*

*

Appellants,

*

*

v.

*

Appeal from the United States

District Court for the

District of Nebraska.

[UNPUBLISHED]

Clair Stone, Chief Collection Division;

*

Patricia Price, Revenue Officer/Director;*

*

Bruce Dethmer, District Director IRS,

*

Milwaukee, Wisconsin; Jerome L.

*

Frost, Reviewer, IRS; Linda Prettyman,

*

IRS Employee; Robert E. Brazil,

*

District Director IRS, Milwaukee,

*

Wisconsin; James Grant, District

*

Director; Unknown Doe, 1 to 99,

*

*

Appellees.

*

Submitted: January 3, 1998

Filed: February 6, 1998

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

PER CURIAM.

Christopher and Laverne Meints appeal from the district court's¹ dismissal of their action for failure to state a claim. Having reviewed the record and the parties' briefs, we conclude that the district court's judgment was correct and that an extended opinion is not warranted. See 8th Cir. R. 47B.

The judgment is affirmed.

A true copy.

Attest:

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

¹The Honorable Richard G. Kopf, United States District Judge for the District of Nebraska, adopting the report and recommendations of the Honorable David L. Piester, United States Magistrate Judge for the District of Nebraska.