

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 97-4118

United States of America,

Appellee,

v.

G & T Enterprises LC, doing business
as Papa's American Cafe,

Appellant.

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Appeal from the United States
District Court for the
Northern District of Iowa.

[UNPUBLISHED]

Submitted: May 15, 1998

Filed: June 2, 1998

Before BOWMAN, Chief Judge, HEANEY and HANSEN, Circuit Judges.

PER CURIAM.

G & T Enterprises, L.C. appeals from a judgment in favor of the United States entered by the District Court¹ after a bench trial. The action was brought by the United States to impose personal liability on G & T Enterprises for its failure to honor Internal Revenue Service levies against Thomas and Kathryn Barlas, from whom G & T Enterprises leased certain real property. The government asserted that its levies

¹Honorable Paul A. Zoss, United States Magistrate Judge for the Northern District of Iowa, presiding with the consent of the parties in accordance with 28 U.S.C. § 636(c).

required G & T Enterprises to turn over to the IRS the rental payments called for by the lease. The District Court agreed with the government's position and found that because G & T Enterprises had failed to perform its duty under the levies, it was liable to the IRS for the unpaid rent in the amount of \$36,000, plus statutory interest.

Having considered the submissions of the parties and the record, we conclude that the District Court made no error of law and that none of its fact-finding is clearly erroneous. We also conclude that an opinion would add nothing of substance to the thorough and well-reasoned opinion of the District Court, and we therefore forego further discussion.

The judgment of the District Court is **AFFIRMED**. See 8th Cir. R. 47B.

A true copy.

Attest:

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