

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

No. 98-3876

Juanita Carter,

Petitioner,

v.

Commissioner of Internal Revenue,

Respondent.

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Appeal from the United States
Tax Court.

[UNPUBLISHED]

Submitted: June 4, 1999
Filed: June 10, 1999

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

PER CURIAM.

Juanita Carter appeals from an adverse decision of the United States Tax Court holding Carter was not entitled to a casualty loss deduction for 1989. Having carefully reviewed the record and the parties' submissions, we affirm for the reasons stated by the tax court. See 8th Cir. R. 47B.

A true copy.

Attest:

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