

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

No. 98-3667

Dr. Philip L. Nelson, Citizen,

Appellant,

v.

United States of America, et al;
Internal Revenue Service,

Appellees.

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

[UNPUBLISHED]

Submitted: July 7, 1999

Filed: August 10, 1999

Before WOLLMAN, Chief Judge, RICHARD S. ARNOLD, and BEAM, Circuit
Judges.

PER CURIAM.

Dr. Philip L. Nelson appeals from the district court's¹ order dismissing his petition to quash Internal Revenue Service circular letters for lack of subject matter jurisdiction. After careful review of the record and the parties' submissions, we affirm. See 8th Cir. R. 47B.

¹The Honorable David S. Doty, United States District Judge for the District of Minnesota.

A true copy.

Attest:

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