

**OCT 14 1997**

**PATRICK FISHER**  
Clerk

**UNITED STATES COURT OF APPEALS**  
**TENTH CIRCUIT**

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JOHN ROBERT LEONARD, SR.,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA;  
INTERNAL REVENUE SERVICE,

Defendants - Appellees.

No. 97-1193  
(D.C. No. 96-S-1812)  
(District of Colorado)

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**ORDER AND JUDGMENT\***

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Before **SEYMOUR**, Chief Judge, **PORFILIO** and **MURPHY**, Circuit Judges.

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After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The case is therefore ordered submitted without oral argument.

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\* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. This court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

We conclude the district court did not err. We therefore **AFFIRM** the judgment substantially for the reasons stated in the district court's order of dismissal.

ENTERED FOR THE COURT

John C. Porfilio  
Circuit Judge