

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 06-3776

Ronald L. Satterlee,

Appellant,

v.

Internal Revenue Service; United States
of America; Commissioner of Internal
Revenue Service,

Appellees.

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Appeal from the United States
District Court for the
Western District of Missouri.

[UNPUBLISHED]

Submitted: September 25, 2007
Filed: October 25, 2007

Before MURPHY, SMITH, and SHEPHERD, Circuit Judges.

PER CURIAM.

Ronald L. Satterlee appeals the district court's¹ dismissal without prejudice of his action challenging the result of a collection due process hearing relating to tax deficiencies and a civil penalty assessed against him. Upon this court's de novo review, we conclude dismissal was proper for the reasons given by the district court. See Ferris, Baker Watts, Inc. v. Ernst & Young, L.L.P., 395 F.3d 851, 853 (8th Cir.

¹The Honorable Richard E. Dorr, United States District Judge for the Western District of Missouri.

2005) (Fed. R. Civ. P. 12(b)(6) dismissal standard of review). We also conclude the district court did not abuse its discretion in denying Satterlee's motion to reconsider. See MIF Realty, L.P. v. Rochester Associates, 92 F.3d 752, 755 (8th Cir. 1996) (standard of review).

Accordingly, we affirm. See 8th Cir. R. 47B.
