

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

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No. 12-1214  
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Ronald E. Byers, individually and  
on behalf of all other similarly  
situated persons,

Appellant,

v.

Edina Couriers, LLC, a Minnesota  
limited liability company, and Stanley  
C. Olsen, Jr., individually and as a  
member of Edina Couriers, LLC,

Appellees.

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\* Appeal from the United States  
\* District Court for the  
\* District of Minnesota.  
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\* [UNPUBLISHED]  
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Submitted: June 25, 2012  
Filed: July 12, 2012  
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Before MURPHY, ARNOLD, and SHEPHERD, Circuit Judges.

PER CURIAM.

Ronald Byers appeals the district court's<sup>1</sup> dismissal of his complaint and denial of his post-judgment motion, in his pro se action alleging that defendants filed fraudulent tax documents with the Internal Revenue Service.

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<sup>1</sup>The Honorable Paul A. Magnuson, United States District Judge for the District of Minnesota.

Following careful de novo review, we agree with the district court that dismissal was appropriate, and we find no basis for reversal. See Carlson v. Wiggins, 675 F.3d 1134, 1138 (8th Cir. 2012) (standard of review); see also See Fed. R. Civ. P. 9(b) (in alleging fraud, party must state with particularity circumstances constituting fraud); Wellons, Inc. v. T.E. Ibberson Co., 869 F.2d 1166, 1168 (8th Cir. 1989) (describing circumstances in which application of collateral estoppel is appropriate). We also conclude that the court did not abuse its discretion in denying Byers's post-judgment motion. See United States v. Metro. St. Louis Sewer Dist., 440 F.3d 930, 933 (8th Cir. 2006) (standard of review; motions to alter or amend judgment serve limited function of correcting manifest errors of law or fact or to present newly discovered evidence). Accordingly, we affirm. See 8th Cir. R. 47B.

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