

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

United States Court of Appeals
Fifth Circuit

FILED

February 4, 2008

No. 07-30045

Charles R. Fulbruge III
Clerk

Metro Riverboat Associates Inc.; Norbert A. Simmons

Plaintiffs-Appellants

v.

United States of America; Bally's Louisiana Inc.; Belle of Orleans LLC

Defendants-Appellees

Appeal from the United States District Court
for the Eastern District of Louisiana, New Orleans
2:05-CV-3109

Before JONES, Chief Judge, GARWOOD, and JOLLY, Circuit Judges.

PER CURIAM:*

The district court did not err in denying appellant Metro's claim under 26 U.S.C. 6226 because no final partnership administrative adjustment was issued. The Internal Revenue Service made no adjustment to the partnership return. See *Atlantic Rechfield Co. v. Department of Treasury*, 1996 WL 788366 (D.D.C. 1996).

The district court properly dismissed appellant Metro's § 6228 claim because no valid administrative-adjustment request (IRS Form 8082) was filed.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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The Form 8082 filed was not completed in such a way as to constitute a valid Administrative Adjustment Request. No contrary argument is presented in appellants' brief.

AFFIRMED.