

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 95-30636  
Summary Calendar

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DON TRUEBLOOD,

Plaintiff-Appellant,

versus

UNITED STATES INTERNAL REVENUE SERVICE;  
THOMAS GRACE, Individually and in his  
official capacity as an employee/agent of  
the USA/IRS; UNITED STATES OF AMERICA,

Defendants-Appellees.

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Appeal from the United States District Court for  
the Western District of Louisiana  
(CV-94-2315)

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December 15, 1995

Before REAVLEY, DUHÉ AND WIENER, Circuit Judges.

PER CURIAM:\*

Don Trueblood appeals from the district court's dismissal of his complaint pursuant to the Anti-Injunction Act, 26 U.S.C. § 7421(a). He argues that the district court should have construed his claim under the Administrative Procedure Act, 5 U.S.C. §§ 701-706; applied a judicially-created exception to

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\*Local rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

the Anti-Injunction Act; determined that the complaint was subject to a statutory exemption under 26 U.S.C. § 6213; and construed portions of his complaint as alleging civil rights claims. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm for essentially the reasons given by the district court. Trueblood v. United States, No. CV-94-2315 (W.D. La. May 26, 1995).

AFFIRMED.