

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

MAY 9 2000

PATRICK FISHER
Clerk

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

ROSS CLINGER,

Defendant-Appellant.

No. 99-1432
(D.C. No. 95-WY-2058-WD)
(D. Colo.)

ORDER AND JUDGMENT *

Before **KELLY** , **McKAY** , and **HENRY** , Circuit Judges.

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)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument.

This appeal arises from the government's foreclosure and sale of certain property in satisfaction of a tax lien. The parties are aware of the facts involved

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. The 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.

in this case, and we need not repeat them here. Plaintiff appeals from the district court's denial of his postjudgment motions filed pursuant to Fed. R. Civ. P. 60(b), in which he asked the district court to set aside the sale and its judgment.

We review the district court's denial of the Rule 60(b) motions for an abuse of discretion, mindful that relief under Rule 60(b) is extraordinary and reserved for only exceptional circumstances. *See Stubblefield v. Windsor Capital Group* , 74 F.3d 990, 994 (10th Cir. 1996). We have reviewed the record in this case, and we conclude that the district court was entirely within its discretion to deny plaintiff's Rule 60(b) motions for postjudgment relief.

AFFIRMED.

Entered for the Court

Paul J. Kelly, Jr.
Circuit Judge