

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 98-20061  
Conference Calendar

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ANGELA MICHELLE FOWLER,  
Texas Citizen (not a Citizen of the United States),  
  
Petitioner-Appellant,  
  
versus  
  
UNITED STATES OF AMERICA,  
  
Respondent-Appellee.

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Appeal from the United States District Court  
for the Southern District of Texas  
USDC No. H-97-MC-257  
- - - - -  
October 20, 1998

Before POLITZ, Chief Judge, and WIENER and DENNIS, Circuit Judges.  
PER CURIAM:\*

Angela Michelle Fowler appeals the dismissal for lack of subject matter jurisdiction of her petition to quash three administrative summonses issued by the Internal Revenue Service. Fowler's petition was untimely. See 26 U.S.C. § 7609. Fowler's appeal is without arguable basis in law or fact and is thus frivolous. See Howard v. King, 707 F.2d 215, 219-20 (5th Cir. 1983). Accordingly, Fowler's appeal is dismissed as frivolous. See 5th Cir. R. 42.2.

APPEAL DISMISSED.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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