

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

---

No. 98-30599  
Summary Calendar

---

CARLOS G. BARLETTA,

Plaintiff-Appellant,

versus

INTERNAL REVENUE SERVICE; UNITED STATES OF AMERICA,

Defendants-Appellees.

-----  
Appeal from the United States District Court  
for the Eastern District of Louisiana  
USDC No. 98-CV-26-T  
-----

September 13, 1999

Before JOLLY, EMILIO M. GARZA, and DENNIS, Circuit Judges.

PER CURIAM:\*

Carlos P. Barletta appeals the district court's dismissal of his claims for lack of subject-matter jurisdiction. None of the statutes cited by Barletta waive sovereign immunity for suit by a third party to enjoin the IRS from destroying documents relevant to a state-court suit that does not concern assessment of taxes or a dispute over property subject to levy. The district court's dismissal of his case is thus not error. See Shanbaum v. United States, 32 F.3d 180, 182 (5th Cir. 1994).

---

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

AFFIRMED.