



PER CURIAM.

Floyd and Rose Hammel appeal the district court's<sup>1</sup> in rem judgment and decree of foreclosure granting summary judgment in favor of the government. We have carefully reviewed the record and considered the parties' arguments, and find no basis for overturning the district court's well-reasoned opinion. See ARE Sikeston Ltd. P'ship v. Weslock Nat'l, Inc., 120 F.3d 820, 827 (8th Cir. 1997) (standard of review).

Accordingly, we affirm. See 8th Cir. R. 47B.

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<sup>1</sup>The Honorable Edward J. McManus, United States District Judge for the Northern District of Iowa.