NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 03-3318

AT&T OF VIRGIN ISLANDS;
CANEEL BAY, INC.

v.

THE GOVERNMENT OF VIRGIN ISLANDS

(V.I. Civil No. 01-cv-00195)

MILLER PROPERTIES, INC.

v.

THE GOVERNMENT OF THE VIRGIN ISLANDS,

(V.I. Civil No. 01-cv-00193)

The Government of the Virgin Islands,

Appellant

On Appeal from the District Court of the Virgin Islands
(D.C. Civil Nos. 01-cv-00193 and 01-cv-00195)
Judges: The Honorable Raymond L. Finch, Chief Judge
The Honorable Thomas K. Moore, District Judge
The Honorable Darryl Dean Donohue, Territorial Judge

Submitted Under Third Circuit LAR 34.1(a)
June 22, 2004

Before: NYGAARD, McKEE, and CHERTOFF, Circuit Judges.

(Filed: July 8, 2004)

JUDGMENT ORDER

This is an appeal from a non-final order of the Appellate Division of the District Court of the Virgin Islands, which does not fall within an exception to the finality doctrine. *See* 28 U.S.C. § 1291; 48 U.S.C. § 1631a(c). The case was remanded for a determination of whether the six-year statute of limitations applies to bar the government's attempt to collect taxes from two of the three appellees, and, thus, proceedings are ongoing in the territorial court. This case, therefore, is hereby dismissed for lack of appellate jurisdiction. *See In re Alison*, 837 F.2d 619, 620 (3d Cir. 1988).

/s/ Richard L. Nygaard
Circuit Judge