This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).

STATE OF MINNESOTA
IN COURT OF APPEALS
A24-1389

Eugene and Sandra Alexander, et al.,
Plaintiffs,

Chris Beck, et al.,
Appellants,

vs.

Baker Tilly US, LLP,
Respondent.

Filed July 21, 2025
Affirmed
Wheelock, Judge

Hennepin County District Court
File No. 27-CV-23-7190

Garrett D. Blanchfield, Brant D. Penney, Reinhardt Wendorf & Blanchfield, Minneapolis, Minnesota; and

Daniel B. Centner (pro hac vice), Peiffer Wolf Carr Kane Conway & Wise, LLP, New Orleans, Louisiana; and

Albert W. Copeland (pro hac vice), Peiffer Wolf Carr Kane Conway & Wise, LLP, Birmingham, Alabama (for appellants)

Jaime Stilson, Michael Rowe, Dorsey & Whitney LLP, Minneapolis, Minnesota; and

Stanley J. Parzen (pro hac vice), Michael A. Scodro (pro hac vice), Mayer Brown LLP, Chicago, Illinois (for respondent)

Considered and decided by Ross, Presiding Judge; Connolly, Judge; and Wheelock, Judge.

NONPRECEDENTIAL OPINION

WHEELOCK, Judge

Appellants challenge the district court's dismissal of their claims as time-barred, arguing that Minnesota should adopt cross-jurisdictional class-action tolling and import the filing date of their claims from federal court for purposes of determining when appellants commenced this action. We affirm.

FACTS

Appellants are a group of individuals who purchased short-term renewable unsecured subordinated notes from a company called Aspirity Holdings at various points in time before 2017. In 2017, Aspirity stopped making payments on the notes and went bankrupt. This case arises from respondent Baker Tilly US LLP's work on Aspirity's 2015 audit

In July 2021, two named plaintiffs brought an action in the United States District Court for the District of Minnesota against Baker Tilly on behalf of a purported class of approximately 800 people, all of whom had purchased the notes, alleging negligence, aiding and abetting fraud, and aiding and abetting breach of fiduciary duty. *Kamal v. Baker Tilly US, LLC*, No. 21-CV-01549, 2023 WL 3483926, at *1 (D. Minn. Mar. 15, 2023), *rep. and recom. adopted*, 2023 WL 3480144 (D. Minn. May 16, 2023). Eventually, most of the claims were dismissed, and the only remaining claim was for negligence related to alleged misrepresentations Baker Tilly made about Aspirity in the 2015 10-K[1] that Baker Tilly

[1] A "10-K" is an annual report filed with the United States Securities and Exchange Commission reviewing a company's previous fiscal year and providing insights to

prepared and that, plaintiffs asserted, did not accurately relay Baker Tilly's concerns about Aspirity. *Kamal*, 2023 WL 3483926, at *1. Baker Tilly brought a motion to dismiss or, in the alternative, to strike the class allegations. *Id.* A magistrate judge recommended that the class not be certified because the purported class failed to meet the commonality requirement, one of four requirements for class certification,[2] because proving reliance on the negligent misrepresentation would "necessarily require individual evidence from each plaintiff to demonstrate that they (1) read the 10-K and then (2) relied on the 10-K's information in deciding to purchase a Note from Aspirity." *Kamal*, 2023 WL 3483926, at *4.

The federal district court adopted the magistrate judge's report and recommendation and struck the class allegations. *Kamal*, 2023 WL 3480144, at *1. Ultimately, because the parties agreed that expert testimony was required and the plaintiffs failed to timely file an expert-disclosure affidavit as required by the federal district court's scheduling order,

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investors. *See Migliaccio v. K-tel Int'l, Inc. (In re K-tel Int'l, Inc. Sec. Litig.)*, 300 F.3d 881, 887 (8th Cir. 2002).

[2] A purported class must meet the following four requirements for class certification:

> (1) the class is so numerous that joinder of all members is impracticable;
> (2) there are questions of law or fact common to the class;
> (3) the claims or defenses of the representative parties are typical of the claims or defenses of the class; and
> (4) the representative parties will fairly and adequately protect the interests of the class.

Fed. R. Civ. P. 23(a). The first requirement is often referred to as the "numerosity" requirement, the second as the "commonality" requirement, the third as the "typicality" requirement, and the fourth as the "adequate representation" requirement. *See Wal-Mart Stores, Inc. v. Dukes*, 564 U.S. 338, 349 (2011).

Baker Tilly moved for judgment on the pleadings. *Kamal v. Baker Tilly US, LLP*, No. 21-CV-01549, 2024 WL 1308783, at *1, 3 (D. Minn. Mar. 27, 2024). The federal district court entered judgment for Baker Tilly and dismissed plaintiffs' claims with prejudice. *Id.* at *3-4.

On May 12, 2023, days before the federal district court issued its order adopting the magistrate judge's report and recommendation, appellants, a subgroup of individuals from the purported class members in the federal case, commenced this action against Baker Tilly in Hennepin County District Court. Appellants' complaint alleged only negligent misrepresentation, and the district court determined that the claim was "substantively identical" to the allegations in the federal complaint.

Baker Tilly filed a motion to dismiss the state action, asserting that the claim was time-barred. The district court granted the motion in part because the alleged facts showed that 35 of the plaintiffs had purchased or renewed their notes before May 12, 2017, and thus, they commenced this action after the six-year statute-of-limitations period that applies to their claims under Minnesota law. In addition, the district court declined to adopt cross-jurisdictional class-action tolling as appellants requested. The district court stated:

> This Court will not impose cross-jurisdictional class action tolling when Minnesota has not adopted this rule. Moreover, the Court is persuaded by the concerns raised in *Portwood* that the efficiencies that exist in tolling in the context of *American Pipe* in federal court are greatly diminished when the parties come to start anew in another jurisdiction. The Court will not create a new rule for Minnesota and finds that

> the federal class action did not toll the statute of limitations in this case.[3]

Baker Tilly moved for summary judgment on the remainder of the claims, and the district court granted the motion because discovery had revealed evidence demonstrating that the remaining plaintiffs also incurred damages prior to May 12, 2017, meaning that they had commenced the action outside of the six-year statute of limitations.

This appeal follows.

DECISION

Appellants raise only one argument on appeal: that Minnesota should recognize cross-jurisdictional class-action tolling because the principles that the United States Supreme Court articulated in *American Pipe*, 414 U.S. at 538, in favor of class-action tolling generally are compelling. In arguing that policy reasons support adopting cross-jurisdictional class-action tolling, appellants point to eight states and one territory that they assert have adopted cross-jurisdictional class-action tolling and contend that applying it here would not prejudice Baker Tilly because the cause of action is the same as it was in federal court. Appellants further attempt to persuade us by asserting that, in a previous opinion from our court—*Bartlett v. Miller & Schroeder Municipals, Inc.*, 355 N.W.2d 435 (Minn. App. 1984)—we recognized cross-jurisdictional class-action tolling in dicta and that it is therefore appropriate for us to apply it here.

[3] The cases referenced in this excerpt are *American Pipe & Construction Co. v. Utah*, 414 U.S. 538 (1974), and *Portwood v. Ford Motor Co.*, 701 N.E.2d 1102 (Ill. 1998).

Baker Tilly argues that Minnesota does not, and should not, recognize cross-jurisdictional class-action tolling because policy reasons support not adopting it, and Baker Tilly identifies ten states that it asserts have refused to adopt it. It contends that appellants ignore the problems that accompany this type of tolling, including that it encourages forum shopping, diminishes Minnesota's sovereignty and control over its laws, and increases the administrative burden while reducing the efficiency of the courts. Baker Tilly further asserts that, even if we were to adopt the doctrine, it should not apply in this case because appellants cannot demonstrate that they are entitled to the benefits of tolling.

Appellate courts review the application of law de novo. *Harlow v. State, Dep't of Hum. Servs.*, 883 N.W.2d 561, 568 (Minn. 2016). We interpret caselaw de novo. *County of Hennepin ex rel. Clark v. Hernandez*, 554 N.W.2d 618, 619 (Minn. App. 1996). And we review the construction and application of statutes of limitations de novo. *Jacobson v. Bd. of Trs. of Tchrs. Ret. Ass'n*, 627 N.W.2d 106, 109 (Minn. App. 2001), *rev. denied* (Minn. Aug. 15, 2001).

"The statute of limitations begins to run when a cause of action accrues." *Hansen v. U.S. Bank Nat'l Ass'n*, 934 N.W.2d 319, 327 (Minn. 2019). "Accrual refers to the point in time when a plaintiff can allege sufficient facts to survive a motion to dismiss for failure to state a claim upon which relief can be granted." *Id.* (quotations omitted). In Minnesota, the limitations period for professional negligence is six years. *See* Minn. Stat. § 541.05, subd. 1 (2024).

Tolling Landscape in Minnesota

"Tolling principles are a creature of equity and the right to a tolling of the statute of limitations accrues only when the interests of justice require it." *Bartlett*, 355 N.W.2d at 439 (citation omitted). When Minnesota state courts have not strictly enforced statutes of limitations, they have applied two types of tolling—tolling during the pendency of a lawsuit and equitable tolling—and only in the rare case will either of these be applied. Caselaw starts with the premise that "neither courts nor administrative agencies, in the exercise of their legal or equitable powers, possess the authority to extend or to modify the period of limitation prescribed by statute." *DeMars v. Robinson King Floors, Inc.*, 256 N.W.2d 501, 505 (Minn. 1977).

The first type of tolling Minnesota recognizes is tolling during the pendency of a lawsuit, which may be permitted "so long as the action is prosecuted to final judgment." *Sherek v. Indep. Sch. Dist. No. 699*, 464 N.W.2d 582, 584 (Minn. App. 1990), *rev. denied* (Minn. Feb. 20, 1991). This type of tolling exists because "the commencement of an action arrests the running of the applicable statute of limitations." *DeMars*, 256 N.W.2d at 505. "However, if a claim is dismissed without a determination on the merits, the result is the same as if it had never been filed and the statute of limitations had never been tolled." *Id.*

The second type of tolling Minnesota recognizes is equitable tolling, which, under certain circumstances, "allows a court to consider the merits of a claim when it would otherwise be barred by a statute of limitations." *Sanchez v. State*, 816 N.W.2d 550, 560 (Minn. 2012). In the *Sanchez* opinion, the supreme court identified circumstances in which equitable tolling may be permitted: when the plaintiff can show that they were prevented from timely filing by "paramount authority"; if a situation arose "out of invincible necessity" or was completely out of the plaintiff's control; and when the defendant engaged in fraudulent concealment of the cause of action such that even a diligent plaintiff would not have known about their claim. *Id.* at 561 (quotations omitted). The standard to employ this type of tolling "is necessarily a high one." *Id.* When asked to apply equitable tolling, courts must consider the prejudice to the defendant and the conduct of the plaintiff. *Ochs v. Streater, Inc.*, 568 N.W.2d 858, 860 (Minn. App. 1997). A plaintiff's ignorance as to the cause of action "does not toll the accrual of a cause of action." *Dalton v. Dow Chem. Co.*, 158 N.W.2d 580, 584 (Minn. 1968).

Another type of tolling—class-action tolling—is recognized in some states, but Minnesota state courts have not explicitly adopted it.[4] This type of tolling "suspends the applicable statute of limitations as to all asserted members of the class who would have been parties had the suit been permitted to continue as a class action." *Crown, Cork & Seal Co. v. Parker*, 462 U.S. 345, 353-54 (1983) (quoting *Am. Pipe*, 414 U.S. at 554). The statute of limitations is tolled from the date the class action was commenced and "remains tolled for all members of the putative class until class certification is denied." *Id.*

[4] One of the few Minnesota opinions that discusses class-action tolling at any length is *Carlson v. Independent School District No. 623*, in which the supreme court did not extend class-action tolling to the plaintiffs. 392 N.W.2d 216, 223 (Minn. 1986). In *Carlson*, the supreme court did not expressly reject class-action tolling; rather, it reasoned that the district court did not find that the defendants had adequate notice of the pendency of the class action to meet the requirements for class-action tolling as explained in *American Pipe*. *Id.* We observe that class-action tolling has never explicitly been adopted in Minnesota, and we decline to decide this open question because we resolve this case on separate grounds.

Finally, the type of tolling the appellants urge this court to adopt is cross-jurisdictional class-action tolling, which allows plaintiffs to file a claim in one jurisdiction (i.e., federal court) and later file the same claim in a different jurisdiction (i.e., state court) with the statute of limitations tolled as of the initial filing so that the second filing is not time-barred. *See Wade v. Danek Med., Inc.*, 182 F.3d 281, 287 (4th Cir. 1999) (evaluating cross-jurisdictional tolling and observing that "only a very few [courts] have even addressed the question of 'cross-jurisdictional' equitable tolling, much less allowed such tolling").

Controlling Caselaw

To determine whether Minnesota recognizes cross-jurisdictional class-action tolling, we examine three opinions: *American Pipe*, a United States Supreme Court opinion; *Bonhiver v. Graff*, 248 N.W.2d 291 (Minn. 1976), a Minnesota Supreme Court opinion; and *Bartlett*, an opinion from this court. After considering this binding caselaw, we conclude that it is unclear whether the Minnesota Supreme Court has adopted cross-jurisdictional class-action tolling, and because we are not a policy-making court, *LaChappelle v. Mitten*, 607 N.W.2d 151, 159 (Minn. App. 2000), *rev. denied* (Minn. May 16, 2000), and "[t]he function of the court of appeals is limited to identifying errors and then correcting them," *Sefkow v. Sefkow*, 427 N.W.2d 203, 210 (Minn. 1988), rather than creating new law, we decline the invitation to adopt cross-jurisdictional class-action tolling in this appeal.

In *American Pipe*, the United States Supreme Court addressed class-action tolling as applied to the then-newly updated Federal Rule of Civil Procedure 23, which sets forth requirements for class-action suits in federal court. 414 U.S. at 540. The relevant procedural aspects of this case are as follows. In June 1964, the United States filed a civil complaint in the United States District Court for the Central District of California against a number of companies for violations of the Sherman Act, and a final judgment was entered in May 1968. *Id.* In May 1969, the State of Utah commenced a different civil action against many of the same defendants in the United States District Court for the District of Utah, also alleging violations of the Sherman Act and creating a purported class made up of public bodies, state agencies, and local governments in Utah. *Id.* at 541. The action was determined to be timely, and the suit was transferred to the Central District of California because the judicial panel on multidistrict litigation determined that the transfer was appropriate given that there were previously "more than 100 actions arising out of the same factual situation" presented to a judge of that district. *Id.* at 541-42. The defendants moved to deny class certification, and the federal district court granted the motion because the number of class members could not satisfy the numerosity requirement of Fed. R. Civ. P. 23(a)(1). *Id.* at 542-43. Eight days later, the parties, all of whom had been members of the purported class, filed motions to intervene individually in the action. *Id.* at 543-44. The district court denied the motions to intervene, having concluded that the statute-of-limitations period had run and thus that the individual plaintiffs that were unnamed in the class-action complaint could not join the suit because the statute of limitations was not tolled for them and their motions were untimely. *Id.* at 544. The United States Court of Appeals for the Ninth Circuit affirmed in part and reversed in part the district court's denials of the motions to intervene, and the United States Supreme Court granted certiorari. *Id.* at 544-45.

The question presented to the Supreme Court was whether, when applying class-action tolling, a statute of limitations is tolled for all purported unnamed class members until a motion to certify is denied or if it is tolled only for the named parties identified in the complaint. *Id.* at 549-50. The Supreme Court held that the former option was appropriate, explaining that

> at least where class action status has been denied solely because of failure to demonstrate that the class is so numerous that joinder of all members is impracticable, the commencement of the original class suit tolls the running of the statute for all purported members of the class who make timely motions to intervene after the court has found the suit inappropriate for class action status.

Id. at 552-53 (quotation omitted). The Court explained that the purpose of rule 23 is to include all "claimed members of the class [standing] as parties to the suit until and unless they receive[] notice thereof and [choose] not to continue [to pursue their claims]," meaning that the unnamed parties were still parties to the lawsuit, whether or not they relied on the commencement of the action or even knew about the suit. *Id.* at 551. It reasoned that this holding supported "the efficiency and economy" of class actions and would prevent purported class members from being "induced to file protective motions to intervene or to join in the event that a class was later found unsuitable." *Id.* at 553.

We pause here to note that *American Pipe* did not require the Supreme Court to apply, much less consider, any type of cross-jurisdictional tolling. Utah's claims against the defendants were brought in federal court, the individual parties asked to intervene in the federal court lawsuit, and the case remained in federal court; the case did not cross jurisdictions. *See id.* at 541-45 (setting forth procedural posture). Therefore, the relevance of *American Pipe* here that it is the preeminent Supreme Court opinion setting forth the principles upon which other courts have relied when considering any type of tolling.

In its opinion, the Court analyzed the consistency of its holding, which allowed the unnamed class members to benefit from class-action tolling, with various principles of law articulated in its previous opinions. *Id.* at 552-56. It explained that statutes of limitations "are designed to promote justice by preventing surprises through the revival of claims that have been allowed to slumber until evidence has been lost, memories have faded, and witnesses have disappeared" because "it is unjust not to put the adversary on notice to defend within the period of limitation and that the right to be free of stale claims in time comes to prevail over the right to prosecute them." *Id.* at 554 (quotation omitted). The purpose of statutes of limitations is not defeated by class-action tolling because, by presenting a class action, the representative notifies the defendants of the substantive claims and the "number and generic identities of the potential plaintiffs." *Id.* at 554-55. Therefore, while still within the limitations period, "the defendants have the essential information necessary to determine both the subject matter and size of the prospective litigation." *Id.* The Supreme Court further reasoned that "the tolling rule we establish here is consistent both with the procedures of Rule 23 and with the proper function of the limitations statute" and is "necessary to [ensure] effectuation of the purposes of litigative efficiency and economy that [rule 23] in its present form was designed to serve." *Id.* at 555-56. In his concurrence, Justice Blackmun added that the opinion "must not be regarded as encouragement to lawyers in a case of this kind to frame their pleadings as a class action, intentionally, to attract and save members of the purported class who have slept on their rights." *Id.* at 561 (Blackmun, J. concurring).

Having identified the principles that the Supreme Court articulated relating to tolling and statutes of limitations, we turn to our first relevant Minnesota case.

In *Bonhiver*, the claims arose from an accountant's negligence in incorrectly representing that a company was solvent for many years when it was not. 248 N.W.2d at 294-96. Plaintiff Bonhiver commenced an action against the accountant and other responsible parties in state court in October 1970, and another plaintiff, Delmont, commenced a class action in federal district court in December of the same year against many of the same defendants and arising from the same conduct. *Id.* at 296. The federal district court certified the class in October 1973. *Id.* at 299. In March 1974, Delmont intervened in the state action on behalf of the class, and ultimately, the plaintiffs were awarded damages. *Id.* at 296. The parties appealed. *Id.*

In its opinion, the supreme court briefly discussed Delmont's intervention, determining that Delmont commenced his suit in federal court before the statute of limitations had run. *Id.* Because the statute of limitations had run for Delmont by the time he intervened in the state court action, we infer that the supreme court applied tolling when it implied that Delmont's intervention was timely. *See id.* However, it is unclear what type of tolling the supreme court applied to Delmont because the opinion contains no analysis or explanation on this point. While we acknowledge that it is possible that the supreme court applied some type of cross-jurisdictional tolling to Delmont, because the supreme court did not provide an explanation or a clear announcement related to the tolling it applied, we cannot rely on *Bonhiver* to provide authority for adopting any tolling here. We next consider the second relevant Minnesota case on which appellants rely to convince us to adopt cross-jurisdictional class-action tolling.

In *Bartlett*, this court was asked to apply *American Pipe* to toll the statute of limitations for a class-action suit. 355 N.W.2d at 437-39. In May 1976, Miller & Schroeder, a bond underwriter, commenced a class-action suit in federal district court against various entities and individual shareholders for failure to make payments on revenue bonds. *Id.* Whitehill, a bondholder, "moved to intervene as a plaintiff" and "to have Miller & Schroeder realigned as a defendant." *Id.* at 438. The federal district court granted these motions, and Whitehill became the named plaintiff; however, the class certification was denied in May 1977 for failure to satisfy the commonality requirement. *Id.* Although the bondholders were notified of the class-certification denial and the opportunity to intervene as individuals, none intervened, and the matter was dismissed a few years later. *Id.* In November 1977, while the federal case was pending, Whitehill also commenced a class action in Minnesota state court that included Miller & Schroeder as a defendant. *Id.* Based on the federal district court's denial of the class certification, Miller & Schroeder moved to strike the class-action allegations in the state court proceedings, which the state district court granted in part in July 1978. *Id.* Whitehill then amended her complaint, seemingly in an attempt to preserve the class certification, by adding defendants and omitting certain claims, but in January 1983, the district court struck the remainder of the class allegations. *Id.* In July 1983, free from that suit, Bartlett, who was another individual bondholder, and other bondholders commenced a new class-action lawsuit against Miller & Schroeder and other defendants in state court arising out of the same facts. *Id.* But the district court determined that the statute of limitations had run, and it dismissed the complaint as untimely. *Id.* at 437.

Bartlett and the other bondholders appealed, arguing that their action should have been tolled while Whitehill's actions in state and federal court were proceeding. *Id.* at 438-40. We note that, in the *Bartlett* opinion, this court did not address the federal action and explicitly stated that "whether the statute was tolled during the . . . federal class action . . . is not determinative here" and that the analysis was limited to, "whether, on the facts of this case, the statute should be tolled during the pendency of the [state] class action suit." *Id.* at 439. In analyzing that issue, this court highlighted that the purpose of tolling the statute of limitations during class certification is to allow potential class members to become aware of litigation and obtain relief as part of a class, helping courts and defendants avoid "a multiplicity of actions." *Id.* at 440. And this court determined that, because Bartlett and the other bondholders had been notified at different points throughout the litigation as potential class members, and because they had been members of the purported class and had been represented by counsel since the suit's commencement in federal court, they were aware of the litigation before the statute of limitations had run. *Id.* at 438, 440. This court was further persuaded by reasoning in another case in which a federal district court stated that "perpetual tolling of class claims by the filing of subsequent class action suits is not a proper application of the *American Pipe* doctrine." *Id.* at 440 (quotation omitted).

The *Bartlett* opinion further reasoned that the purported class members, "including appellants had no right to rely on the [state] action to preserve their claims against the running of the statute of limitations" after receiving notice that the class-action certification was denied. *Id.* at 440-41. Moreover, this court stated that a party hoping to receive the benefit of tolling "must show not only that tolling is consistent with the purposes of the statute of limitations, but that there is a significant underlying policy that would have conflicted with a decision not to suspend the running of the statute." *Id.* (quotation omitted). Because Bartlett and the other bondholders had not met their burden to "justify tolling under the circumstances of this case" and the statute of limitations was not tolled during the state action, this court affirmed the district court's dismissal of the action. *Id.*

Notably, our opinion in *Bartlett* did not address cross-jurisdictional class-action tolling. This court rejected Bartlett and the other bondholders' request for tolling, not because the class may have benefitted from tolling previously, which appellants suggest was a relevant consideration, but rather because Bartlett and the other bondholders failed to pursue their claims before the statute of limitations ran. That decision is consistent with the principle identified by the United States Supreme Court in *American Pipe* that statutes of limitations "are designed to promote justice by preventing surprises through the revival of claims that have been allowed to slumber." 414 U.S. at 554 (quotation omitted). Had this court reached a different conclusion in *Bartlett*, the decision would have directly contradicted the Supreme Court's articulation of tolling principles in *American Pipe*, particularly when balanced against the importance of statutes of limitations in class-action cases.

Ultimately, we conclude that *American Pipe*, *Bonhiver*, and *Bartlett* do not support appellants' request in this case. Like the bondholders in *Bartlett*, appellants slept on their claims and sought relief only after the applicable statute of limitations had run. They have not shown that tolling their claims would be consistent with the purpose of statutes of limitations or that there is a significant underlying policy that conflicts with a decision not to apply tolling here. We observe that the facts presented in this case illustrate the concern identified by Justice Blackmun in his concurrence in *American Pipe*: that the opinion "must not be regarded as encouragement to lawyers in a case of this kind to frame their pleadings as a class action, intentionally, to attract and save members of the purported class who have slept on their rights." *Id.* at 561 (Blackmun, J. concurring).

Because it is not clear that the Minnesota Supreme Court has adopted cross-jurisdictional class-action tolling and it is not the task of this court to extend existing law, *see Tereault v. Palmer*, 413 N.W.2d 283, 286 (Minn. App. 1987), *rev. denied* (Minn. Dec. 18, 1987), we do not accept appellants' invitation to adopt cross-jurisdictional class-action tolling. And because appellants purchased or renewed their notes more than six years before they filed their claims in Minnesota state court, appellants' claims are untimely and the district court did not err by dismissing their claims as time-barred.

Affirmed.