

UNITED STATES COURT OF APPEALS
for the Fifth Circuit

No. 95-50655
Summary Calendar

In the Matter of: T. ROBERT SHUGRUE,

Debtor

T. ROBERT SHUGRUE,

Appellant,

VERSUS

UNITED STATES OF AMERICA,

Appellee,

Appeal from the United States District Court
for the Western District of Texas
(95-CV-191)

March 1, 1996

Before DAVIS, BARKSDALE, and DeMOSS, Circuit Judges.

PER CURIAM:*

Appellant's arguments on appeal have no colorable merit. Because the appeal is frivolous, it is dismissed. Double costs are awarded in favor of appellee and against appellant.

DISMISSED.

*Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.