

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-20396

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

versus

CHRISTIAN EMMANUEL,
Defendant-Appellant.

Appeal from the United States District Court
for the Southern District of Texas
(95-CR-8-5)

March 26, 1997

Before REAVLEY, KING, and BARKSDALE, Circuit Judges.

PER CURIAM:*

Christian Emmanuel appeals from his conviction and 15-month sentence for knowingly making and presenting false claims against the United States by filing false tax returns.

Concerning Emmanuel's contentions that there was insufficient evidence supporting his conviction and that the government knowingly used perjured testimony at trial, the record reveals ample evidence to support the conviction, and, in addition, there

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

is no proof that the Government's witnesses committed perjury or that the Government had any knowledge of perjury.

Emmanuel also attacks his sentence on the grounds that the district court erroneously reduced the Government's burden of proof on the "amount of loss" issue and erred in calculating that amount of loss. At sentencing, Emmanuel conceded that the preponderance-of-the-evidence standard applied, so he has waived that issue on appeal; moreover, the "amount of loss" fact-finding is not clearly erroneous.

AFFIRMED