

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 96-30825  
Conference Calendar

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UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

GLEND A D. SIMMONS,

Defendant-Appellant.

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Appeal from the United States District Court  
for the Western District of Louisiana  
USDC No. 96-CR-5-B-M2  
- - - - -

April 16, 1997

Before REAVLEY, DAVIS, and BARKSDALE, Circuit Judges.

PER CURIAM:\*

Glenda D. Simmons appeals her sentence following a guilty plea conviction for making false claims for federal income tax refunds in violation of 18 U.S.C. §§ 2, 287. Simmons contends that the district court abused its discretion when it upwardly departed from the applicable sentencing guidelines range. The district court adequately articulated its reasons for arriving at its final sentence by discussing the seriousness of Simmons'

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\* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

prior convictions and its opinion that the applicable Criminal History Category did not adequately reflect the seriousness and extent of her past crimes. See United States v. Daughenbaugh, 49 F.3d 171, 175 (5th Cir.), cert. denied, 116 S. Ct. 258 (1995); United States v. Lambert, 984 F.2d 658, 662 (5th Cir. 1983)(en banc). Since the district court offered acceptable reasons for the departure and the departure was reasonable in light of the circumstances, there was no abuse of discretion. See Lambert, 984 F.2d at 663. As no abuse of discretion has been shown, the district court's upward departure is AFFIRMED. See Daughenbaugh, 49 F.3d at 175.

AFFIRMED.