

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-31033

IN THE MATTER OF: MMR HOLDING
CORPORATION, Debtor

GUST K. NEWBERG CONSTRUCTION
COMPANY,

Appellant,

v.

AETNA CASUALTY & SURETY CO.,

Appellee.

Appeal from the United States District Court
For the Middle District of Louisiana
(96-CV-362-A)

June 9, 1997

Before WIENER and PARKER, Circuit Judges, and LITTLE, District
Judge.*

PER CURIAM:**

In this appeal of the district court's affirmance of the
judgment of the bankruptcy court, Appellant Gust K. Newberg

*District Judge of the Western District of Louisiana, sitting
by designation.

**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this opinion should not be published and is not precedent except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.

Construction Co. ("Newberg") seeks reversal of the judgment awarding Appellee Aetna Casualty & Surety Co. ("Aetna") \$1,548,671, plus prejudgment interest from March 28, 1990, at the rate set by Louisiana law, on a debt that the bankruptcy and district courts determined was owed by Newberg to Debtor MMR Holding Corp. ("MMR"), had been assigned to Aetna, and was not subject to "compensation" or setoff. We have carefully reviewed the facts as reflected by the record on appeal and by the briefs and forceful oral arguments of able counsel, and have applied the applicable law as presented by counsel in brief and argument and as augmented by our independent research. Agreeing with the district court's affirmance of the judgment of the bankruptcy court, we likewise affirm that judgment in all respects.

AFFIRMED.