

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-40684

In The Matter Of: FAITH MISSIONARY BAPTIST CHURCH,

Debtor

FAITH MISSIONARY BAPTIST CHURCH,

Appellant

v.

INTERNAL REVENUE SERVICE,

Appellee

In The Matter Of: FAITH MISSIONARY BAPTIST CHURCH,

Debtor

FAITH MISSIONARY BAPTIST CHURCH,

Appellant

v.

UNITED STATES TRUSTEE,

Appellee.

Appeal from the United States District Court
for the Eastern District of Texas, Tyler
(6:94-CV-993)

July 24, 1997

Before KING, DUHÉ, and WIENER, Circuit Judges.

PER CURIAM:*

We have reviewed the briefs and records in this appeal and have concluded that the bankruptcy court correctly held that the Faith Missionary Baptist Church was the alter ego of Roger and Nan Gorham and that the Internal Revenue Service was not required to turn over to the bankruptcy estate the assets that it had seized from the church to satisfy the tax liabilities of the Gorhams. The judgment of the district court is AFFIRMED.

*Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.