

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 97-40121
Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

JEANNE CARSON,

Defendant-Appellant.

Appeal from the United States District Court for the
Eastern District of Texas
USDC No. 4:96-CR-31-2

September 17, 1997
Before JOLLY, BENAVIDES, and PARKER, Circuit Judges.

PER CURIAM:*

Jeanne Carson was convicted of conspiracy to defraud the United States by filing false claims for federal income tax refunds and aiding and abetting. 18 U.S.C. §§ 2, 286, 287. She appeals, arguing that there was insufficient evidence to support her conviction. Because Carson failed to move for a judgment of

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

acquittal at the close of the evidence with respect to the courts that she was ultimately convicted on, review is limited to whether there was a manifest miscarriage of justice. United States v. McCarty, 36 F.3d 1349, 1358 (5th Cir. 1994). We have reviewed the record and it is not "devoid of evidence pointing to guilt" or "so tenuous that a conviction would be shocking." Id.

A F F I R M E D.