



in good faith to pursue its case. Our review is *de novo*. See ***Shanbaum v. United States***, 32 F.3d 180, 182 (5th Cir. 1994).

Pursuant to our review of the record and the briefs, and essentially for the reasons stated by the district court in granting the motion to dismiss, ***Four Gees Trust v. United States***, No. 98-709-A (M.D. La 24 Feb. 1999)(unpublished), the dismissal is

***AFFIRMED.***