

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 98-21130
Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

ALLAN ROBERT KUHLMAN,

Defendant-Appellant.

Appeal from the United States District Court
for the Southern District of Texas
USDC No. H-98-CR-225-1

August 27, 1999

Before KING, Chief Judge, and JOLLY and DAVIS, Circuit Judges.

PER CURIAM:*

Allan Robert Kuhlman appeals the sentence imposed following his guilty-plea conviction for making a false statement to obtain federal employee compensation, in violation of 18 U.S.C. § 1920. He objects to the district court's imposition of a two-level increase for "more than minimal planning," pursuant to U.S.S.G. § 2F1.1(b)(2).

Kuhlman's argument that Government tricked him into repeatedly making false statements for the purpose 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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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.

exaggerating his criminal activity is frivolous since he alone is responsible for submitting forms containing false statements. His argument that the two-level increase was error because his offense did not involve more planning than is typical for commission of the offense of making a false statement in its simple form is without merit. See § 2F1.1, comment. (n.1); § 1B1.1, comment. (n.1(f)). As the district court found, in addition to making numerous false statements, Kuhlman undertook to conceal his employment and income by conducting business in his son's name and by diverting funds through his son. The district court therefore did not err in finding that his offense involved "more than minimal planning," and its judgment is affirmed. See United States v. Clements, 73 F.3d 1330, 1341 (5th Cir. 1996).

AFFIRMED.