

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 97-50275
Summary Calendar

WARNER R. MCGRAW; ANNA L. MCGRAW,

Plaintiffs-Appellants,

versus

UNITED STATES OF AMERICA,
Internal Revenue Service,

Defendant-Appellee.

- - - - -
Appeal from the United States District Court
for the Western District of Texas
USDC No. SA-96-CV-1090
- - - - -

October 24, 1997

Before KING, HIGGINBOTHAM, and DAVIS, Circuit Judges.

PER CURIAM:*

Warner R. McGraw and Anna L. McGraw appeal the denial of their petition to quash the administrative third-party summons and the grant of the motion to enforce the summons.

We have carefully reviewed the arguments and the appellate record. We conclude that the McGraws' arguments do not challenge the district court's determination that the summons should be enforced. We detect no error in the district court's application

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

of the legal standard to the summons in question. See United States v. Powell, 379 U.S. 48, 57-58 (1964).

The appeal is without arguable merit and is frivolous. See 5th Cir. R. 42.2. The appeal is DISMISSED.

We decline to grant the Government's request for sanctions. However, we caution the McGraws that any additional frivolous appeals filed by either one of them will invite the imposition of sanctions. To avoid sanctions, the McGraws are further cautioned to review any pending appeals to ensure that they do not raise arguments that are frivolous.

APPEAL DISMISSED. SANCTION WARNING ISSUED.