

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

---

No. 98-11045  
Summary Calendar

---

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

DAVID CECIL FANT,

Defendant-Appellant.

- - - - -  
Appeal from the United States District Court  
for the Northern District of Texas  
USDC No. 4:98-CR-62-A-3  
- - - - -

April 16, 1999

Before JOHNSON, HIGGINBOTHAM, and DAVIS, Circuit Judges.

PER CURIAM:\*

David Cecil Fant appeals his sentence for conspiracy to defraud the United States by impeding the Internal Revenue Service of the Treasury Department in its collection of income taxes, in violation of 18 U.S.C. § 371. Fant has failed to present evidence to rebut the factual finding that he invited someone who was not a coconspirator to a "tax protest" meeting for the purpose of encouraging him to violate the tax laws. See

---

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

United States v. Mir, 919 F.2d 940, 943 (5th Cir. 1990). Nor has

he demonstrated clear error in that factual finding. See United States v. Mora, 994 F.2d 1129, 1141 (5th Cir. 1993). The district court therefore did not err in assessing a two-level increase in Fant's offense level pursuant to § 2T1.9(b)(2) of the Sentencing Guidelines.

AFFIRMED.