

**UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

No. 98-20098

MICHAEL GREENLEE; MARSHA GREENLEE, Plaintiffs-Appellants,

versus

UNITED STATES OF AMERICA, Defendant-Appellee.

Appeal from the United States District Court
for the Southern District of Texas
(H-97-CV-263)

February 5, 1999

Before REYNALDO G. GARZA, POLITZ and BARKSDALE, Circuit Judges.

PER CURIAM:*

Michael and Marsha Greenlee appeal an adverse summary judgment in their action seeking refund of the balance of the sum paid in settlement of past due tax claims. Having considered the briefs and oral arguments of counsel and pertinent parts of the record, and finding no reversible error, the judgment appeal is **AFFIRMED.**

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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