

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 98-30467
Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

ROBERT H. SMITH,

Defendant-Appellant.

- - - - -
Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 97-CR-50032-1

- - - - -
February 12, 1999

Before KING, Chief Judge, JOHNSON, and DUHE', Circuit Judges.

PER CURIAM:*

Robert H. Smith appeals his sentence following his convictions for willful failure to file tax returns and obstructing the administration of internal revenue law. 26 U.S.C. §§ 7203, 7212(a). He argues that the sentencing judge failed to make sufficiently specific factual findings, erred in applying enhancement under both U.S.S.G. § 2J1.2(b)(2) and § 3C1.1, erred in finding that substantial governmental resources were expended as a result of his obstructive conduct, and erred in applying § 3B1.1(c).

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

The findings of the court were sufficiently specific. *United States v. Storm*, 36 F.3d 1289, 1295 (5th Cir. 1994); *United States v. Angulo*, 927 F.2d 202, 205 (5th Cir. 1991). The application of § 2J1.2(b)(2) and § 3C1.1 did not involve prohibited double-counting. *United States v. Box*, 50 F.3d 345, 359 (5th Cir. 1995). A preponderance of evidence supported the sentencing judge's finding that the Government expended substantial resources as a result of Smith's obstructive conduct. § 2J1.2, comment.(n.1). Finally, the district court did not err in enhancing Smith's offense level under § 3B1.1 for his organizational conduct. *United States v. Ronning*, 47 F.3d 710, 711 (5th Cir. 1995).

AFFIRMED.