FILED

IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

April 10, 2007

No. 06-10494

Charles R. Fulbruge III Clerk

IN THE MATTER OF: FURNITURE 4 LESS, INC.,

Debtor.

JOHN H. LITZLER, Trustee,

Appellant,

versus

D. M. REID ASSOCIATES, LTD./SOUTH,

Appellee.

Appeal from the United States District Court for the Northern District of Texas - Dallas Division Case No. 3:05-CV-1386

Before JONES, Chief Judge, and HIGGINBOTHAM and CLEMENT, Circuit Judges.

PER CURIAM:*

The court has carefully considered this appeal in light of the briefs, oral argument, and pertinent portions of the record. Having done so, we find no clear error of fact or error of law and AFFIRM the judgments of the bankruptcy and district courts.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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