United States Court of Appeals Fifth Circuit FOR THE FIFTH CIRCUIT February 26, 2007

> Charles R. Fulbruge III Clerk

No. 06-10838 Summary Calendar

DONALD ALLEN AGNEW,

Plaintiff - Appellant,

v.

THE UNITED STATES OF AMERICA, and all agencies thereof; SUSAN MEREDITH, Internal Revenue Service; ROBERT DUNCAN; L DUGEUTTE, Internal Revenue Service; GLENN E HENDERSON, Internal Revenue Service; CHIEF EXECUTIVE, Internal Revenue Service; REGION OF DIRECTOR, Internal Revenue Service; CHIEF OF COLLECTIONS, Internal Revenue Service; CHIEF OF COMPLIANCE, Internal Revenue Service; DISTRICT DIRECTOR, Internal Revenue Service; RANDY NEUGEBAUER

Defendants - Appellees.

Appeal from the United States District Court for the Northern District of Texas, Lubbock Division USDC No. 5:06-CV-164

Before DeMOSS, STEWART and PRADO, Circuit Judges.

PER CURIAM:\*

Plaintiff-Appellant Donald Agnew, proceeding pro se

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

and in forma pauperis, appeals the district court's dismissal of his complaint as frivolous. This Court, having reviewed Agnew's brief, the record excerpts, and relevant portions of the record itself, agrees with the district court that Agnew's action is without arguable merit. This appeal is dismissed as frivolous. *See* 5th Cir. R. 42.2. Agnew is warned that any future frivolous filings will subject him to sanctions.

APPEAL DISMISSED; SANCTION WARNING ISSUED.