

August 19, 2003

Charles R. Fulbruge III
Clerk

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 02-10888
Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

PETER ADE NGUFOR,

Defendant-Appellant.

Appeal from the United States District Court
for the Northern District of Texas
USDC No. 4:01-CR-53-1-A

Before JONES, WIENER, and BENAVIDES, Circuit Judges.

PER CURIAM:*

Peter Ngufor appeals the district court's determination of the loss amount involved in his embezzlement of United States mail offense to which he pleaded guilty. Based upon testimony at the sentencing hearing from two postal inspectors, the district court determined that the loss amount was between \$200,000 and \$400,000, thus warranting an offense level increase of 12 under U.S.S.G. § 2B1.1(b)(1)(G) as opposed to the \$6,500 loss amount stated in the presentence report. Ngufor argues that the

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

Government did not sufficiently prove that the loss amount involved in his offense was over \$200,000.

The calculation of a loss amount involved in an offense is a factual finding reviewed for clear error. United States v. Peterson, 101 F.3d 375, 384 (5th Cir. 1996); United States v. Ismoila, 100 F.3d 380, 396 (5th Cir. 1996). The loss amount need not be determined with precision, and the district court need make only a reasonable estimate of the loss, based upon the available information. Ismoila, 100 F.3d at 396. The district court's determination of the loss was supported by the record, and there was no clear error. Ngufor's sentence is AFFIRMED.