IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

No. 02-40820 Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

MARY SUE ANDERSON, also known as Sue Brooks,

Defendant-Appellant.

Appeal from the United States District Court for the Eastern District of Texas

USDC No. 9-01-CR-27-1

January 29, 2003

Before JONES, STEWART, and DENNIS, Circuit Judges.
PER CURIAM:*

Mary Sue Anderson is appealing her sentence imposed following her guilty plea conviction for filing a false claim with the Internal Revenue Service. Anderson argues that the district court's clearly erred in increasing her offense level under U.S.S.G. § 3B1.1(c) because the Government failed to show that she supervised another participant in her criminal activity.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

Anderson failed to substantiate her objections to the evidence in the PSR, however. There was more than sufficient reliable evidence presented to the district court to support the finding that Anderson managed others in the course of committing her fraud.

See United States v. Brown, 54 F.3d 234, 242 (5th Cir. 1995). The district court did not clearly err in making the adjustment pursuant to U.S.S.G. § 3B1.1(c).

AFFIRMED.