

FILED

October 8, 2004

Charles R. Fulbruge III
Clerk

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

04-30369
Summary Calendar

In the Matter of: LUDIA P. WESTMORELAND; MARY T. WESTMORELAND

Debtors

LUDIA P. WESTMORELAND AND MARY T. WESTMORELAND

Appellants,

VERSUS

UNITED STATES TRUSTEE AND LUCY G. SIKES

Appellees.

Appeal from the United States District Court
For the Western District of Louisiana

(3:03-CV-1969)

Before EMILIO M. GARZA, DeMOSS, and CLEMENT, Circuit Judges.

PER CURIAM*:

The Bankruptcy Court ordered the Westmoreland appellants as debtors in bankruptcy to turn over to the Trustee funds in 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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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.

amount of \$117,540.00 which they received from the Farm Service Administration under the Crop Disaster Program for a crop failure which occurred prior to the filing of their petition in bankruptcy, even though the funds were not received until the petition in bankruptcy had been filed. The Westmoreland debtors filed an appeal of this order to the United States District Court for the Western District of Louisiana. The district court affirmed the decision of the bankruptcy court and the Westmoreland debtors appealed to this Court.

We have carefully reviewed the briefs, the reply briefs, the record excerpts and relevant portions of the record itself. For the reasons stated by the district court in its opinion filed January 26, 2004, we affirm the action of the district court in affirming the decision of the bankruptcy court.

AFFIRMED.