FILED

IN THE UNITED STATES COURT OF APPEALS

February 13, 2006

FOR THE FIFTH CIRCUIT

Charles R. Fulbruge III
Clerk

No. 05-30459

CYNTHIA GIBSON

Plaintiff - Appellant

v.

CANAL INSURANCE COMPANY; ET AL

Defendants

CANAL INSURANCE COMPANY

Defendant - Appellee

Appeal from the United States District Court for the Eastern District of Louisiana
No. 2:03-CV-3566

Before JONES, Chief Judge, KING and DENNIS, Circuit Judges.
PER CURIAM:*

The subject of this appeal is denominated a Judgment. It begins by considering an order which denied motions for summary judgment filed by plaintiff and defendants and goes on to order that "coverage owed by defendant Canal Insurance is \$100,000 pursuant to Federal Rule of Civil Procedure 54(b)." Although the

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

parties and the district court apparently considered this

Judgment to be an appropriate Fed. R. Civ. P. 54(b) judgment, it
is clearly not a final judgment as to defendant Canal Insurance

Company since, as we were informed at oral argument, issues of
liability and damages remain to be resolved. What the parties
and the district court may have intended was to invoke 28 U.S.C.
§ 1292(b) and to ask the Court of Appeals to resolve a

controlling question of law with respect to the reformation of an
insurance policy issued by Canal Insurance Company. However,
neither the plaintiff nor Canal applied to the Court of Appeals
for permission to appeal the Judgment within ten days after the
entry of the Judgment, as required by § 1292(b). Since neither
the requirements of Fed. R. Civ. P. 54(b) nor those of § 1292(b)
have been complied with, we have no jurisdiction. See Liberty
Mutual Ins. Co. v. Wetzel, 424 U.S. 737 (1976).

This appeal is DISMISSED. Each party shall bear its own costs.