

July 17, 2006

Charles R. Fulbruge III
Clerk

IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 05-30919

IN THE MATTER OF: ORION REFINING CORP.,
DEPARTMENT OF REVENUE, STATE OF LOUISIANA,

versus

ORION REFINING CORP.,

Debtor.

Appellant,

Appellee.

Appeal from the United States District Court
for the Middle District of Louisiana
USDC No. 3:05-CV-878

Before JOLLY, PRADO, and OWEN, Circuit Judges.

PER CURIAM:*

After study of the briefs, review of the record, and hearing oral argument, we are satisfied that the judgment of the district court should be affirmed. TransAmerican Refining Corporation's rights to the rebates, as set forth in the Enterprise Zone Contracts, were transferred to Orion Refining Corporation, and the State of Louisiana, acting through the Louisiana Board of Commerce and Industry and the Governor, properly approved the transfer of these rebates to Orion. The judgment of the district court is therefore

AFFIRMED.

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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