

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 92-1173

IN THE MATTER OF: H. ROGER LAWLER,

Debtor,

COLLIN COUNTY TAX ASSESSOR/
COLLECTOR, ET AL.,

Plaintiffs-Appellees,

versus

H. ROGER LAWLER,

Defendant-Appellant.

Appeal from the United States District Court
For the Northern District of Texas

(CA 3 91 1323 H)

(December 31, 1992)

Before GOLDBERG, JOLLY and WIENER, Circuit Judges.

PER CURIAM:*

Debtor H. Roger Lawler, Defendant-Appellant herein, appeals from the judgment of the bankruptcy court, as affirmed by the district court, denying discharge of taxes. Having considered the

*Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

pertinent parts of the record, and after giving due consideration to the briefs of counsel and arguments made therein, we find Lawler's appeal unmeritorious and find neither error nor abuse of discretion by the bankruptcy court or by the district court. Therefore, the judgment of the district court affirming that of the bankruptcy court is

AFFIRMED.