

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 92-2312

IN THE MATTER OF: FRIO DRILLING COMPANY, Debtor.
BRAZORIA COUNTY TEXAS, Appellant,
versus
FRIO DRILLING COMPANY, Appellee.

Appeal from the United States District Court
for the Southern District of Texas
(CA-H-91-3083)

(March 29, 1994)

Before POLITZ, Chief Judge, HIGGINBOTHAM, Circuit Judge, and
PICKERING*, District Judge.

PER CURIAM:**

This matter is before the court on appeal of an order of the
district court affirming the bankruptcy court's disallowance of a
tax claim. Considering the briefs and pertinent parts of the
record in light of controlling provisions of law, and finding that

*District Judge of the Southern District of Mississippi,
sitting by designation.

**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that this opinion should not be published.

the courts a quo reached the correct result, the judgment appealed is AFFIRMED.