IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 93-1541 Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

INCREASE EBONG ISANG,

Defendant-Appellant.

Appeal from the United States District Court for the Northern District of Texas USDC No. 3:93-CR-041-X (January 6, 1994)

Before GARWOOD, JOLLY, and BARKSDALE, Circuit Judges. PER CURIAM:*

Increase Ebong Isang pleaded guilty to possession of stolen mail, and the district court sentenced him to ten months in prison. Isang argues that the district court erred by including \$9,505 charged to a stolen Mastercard in the calculation of his offense level because nothing in the record connects those charges to him. We affirm.

Calculation of the amount of loss is a factual finding, which we review for clear error. <u>United States v. Wimbish</u>, 980

^{*} 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 Pursuant to that Rule, the Court has determined that this opinion should not be published.

F.2d 312, 313 (5th Cir. 1992), <u>cert. denied</u>, 113 S.Ct. 2365 (1993). "As long as a factual finding is plausible in light of the record as a whole, it is not clearly erroneous." <u>Id.</u>

Isang maintains that the Government failed to carry its burden of proving that he was responsible for the amounts charged to the Mastercard by a preponderance of reliable evidence. See United States v. Aquilera-Zapata, 901 F.2d 1209, 1215 (5th Cir. 1990). This argument is meritless. The presentence report (PSR) revealed that Isang admitted stealing the Mastercard. He also admitted allowing his friends to use the cards, and the investigators informed the probation officer of the amounts charged to the stolen Mastercard. Contrary to Isang's contention, "[t]he district court may accept the facts set forth in the PSR even when these facts are disputed." United States v. Mora, 994 F.2d 1129, 1141 (5th Cir. 1993). Information contained in the PSR will generally be deemed sufficiently reliable to support sentencing findings. United States v. Alfaro, 919 F.2d 962, 966 (5th Cir. 1990).

Moreover, a defendant bears the burden of proving that the contents of the PSR are not reliable. <u>United States v. Kinder</u>, 946 F.2d 362, 366 (5th Cir. 1991), <u>cert. denied</u>, 112 S.Ct. 1677 (1992). Although Isang denied any connection with the Mastercard at sentencing, he failed to produce any evidence to show that the contents of the PSR were unreliable. Isang's argument that the "specific language of the addendum was not read into the record," is frivolous. The addendum was part of the sentencing proceedings. Therefore, the district court did not clearly err by relying on the PSR and the addendum to include the amounts charged to the Mastercard in calculating Isang's offense level.