IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 93-2339 Summary Calendar

LEONARD GINTER and NORMA GINTER,

Plaintiffs-Appellants,

v.

INTERNAL REVENUE SERVICE, Employees,

Defendants-Appellees.

Appeal from the United States District Court for the Southern District of Texas (CA-H-92-1834)

(March 3, 1994)

Before KING, HIGGINBOTHAM and BARKSDALE, Circuit Judges.

PER CURIAM:\*

Leonard and Norma Ginter filed a complaint in the district court seeking the removal of a federal tax lien. The district court entered an order dismissing the Ginters' complaint as moot. We affirm the district court's dismissal as a correct application of the law. We need not address further the allegations set

<sup>\*</sup>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 Pursuant to that Rule, the court has determined that this opinion should not be published.

forth in appellants' brief, as these claims are patently frivolous.