IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 93-8564

Summary Calendar

IN THE MATTER OF: DWIGHT L. LIEB,

Debtor.

DWIGHT L. LIEB,

Appellee,

versus

FREDERICK L. "RICK" THOMSON,

Appellant.

Appeal from the United States District Court for the Western District of Texas (SA-89-CA-828)

(May 13, 1994)

Before KING, HIGGINBOTHAM, and BARKSDALE, Circuit Judges.

PER CURIAM:*

Dwight L. Lieb filed suit in 1988 alleging that Paul J. Tillman defrauded him in connection with the sale of stock, a suit to which Lieb joined Frederick L. Thomson. Thomson prevailed and the court awarded him costs to be paid by Lieb.

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 Pursuant to that Rule, the Court has determined that this opinion should not be published.

When Thomson submitted a Bill of Costs to the court, Lieb responded with seven pages of detailed objections to their amount, Thomson's methods for calculating them, and the fact that they were not verifiable. In a single line at the end of these objections, Lieb stated that the order of the court confirming Lieb's Chapter 11 reorganization had discharged the debt for the costs pursuant to 11 U.S.C. § 1141. Thomson attempted to refute Lieb's objections but overlooked this argument. The district court concluded that the costs had been discharged. Thomson argued in an unsuccessful motion to reconsider that the obligation to pay court costs arose after, and therefore was unaffected by, the order confirming Lieb's reorganization.

On appeal, both parties largely ignore the basis for the district court's ruling. Thomson argues that the district court reversed its decision to award costs, which it did not. He notes in passing, however, that the district court assigned costs after the reorganization and that Lieb's debt therefore remains.

Lieb responds that the court rejected Thomson's Bill of Costs because of various inadequacies, which is untrue. Lieb makes no effort to defend the actual grounds for the district court's decision.

The bankruptcy judge signed the order confirming Lieb's reorganization on January 14, 1991. The court awarded Thomson costs in a judgment signed April 16, 1993. Bankruptcy

reorganization does not discharge debts incurred subsequent to confirmation. This general rule governs the present case.

REVERSED and REMANDED.

¹ <u>See</u> 11 U.S.C. 1141(d).