

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 94-20484

IN THE MATTER OF:

ROBERT E. TYLER
and
JACQUELINE DORIS TYLER,

Debtors.

ROBERT E. TYLER
and
JACQUELINE DORIS TYLER,

Appellants,

VERSUS

UNITED STATES OF AMERICA,

Appellee.

Appeal from the United States District Court
for the Southern District of Texas
(CA H 93 2550)

(April 12, 1995)

Before JOLLY, SMITH, and DeMOSS, Circuit Judges.

PER CURIAM:*

We have reviewed the briefs, the record, and the applicable

* Local Rule 47.5.1 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 Pursuant to that rule, the court has determined that this opinion should not be published.

law and have heard the arguments of counsel. Although we have some sympathy for appellants in light of their treatment by the government, 26 U.S.C. § 7430(b)(3)(A) precludes their obtaining attorneys' fees. We find no reversible error. The judgment, accordingly, is AFFIRMED.