IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

No. 94-30216 Summary Calendar

IN THE MATTER OF: ALLIANCE OPERATING CORPORATION,

Debtor.

ALLIANCE DISBURSEMENT, INC.,

Appellant,

VERSUS

REELED TUBING, INC., et al.,

Appellees.

Appeal from the United States District Court

for the Eastern District of Louisiana (CA-93-4017-M)

(September 28, 1994)

Before SMITH, EMILIO M. GARZA, and PARKER, Circuit Judges.
PER CURIAM:*

Alliance Operating Corporation appeals the district court's affirmance of the bankruptcy court's allowance of the claims of

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 Pursuant to that rule, the court has determined that this opinion should not be published.

Reeled Tubing, Inc., Continuous Tubing, Inc., Dupre Supply Company, and Prosper Operators, Inc. We affirm essentially for the reasons set forth by the bankruptcy court in its memorandum opinion entered November 1, 1993.

AFFIRMED.