

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 94-40667

ALBERT J. HUDDLESTON,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

Appeal from the Tax Court of the United States
(20536-90)

(March 13, 1995)

Before WISDOM, WIENER, and PARKER, Circuit Judges.

PER CURIAM:*

In this appeal from the Tax Court's grant of summary judgment in favor of Respondent-Appellee Commissioner of Internal Revenue (Commissioner), Petitioner-Appellant Albert Huddleston, a previously suspended but reinstated Louisiana attorney at law, proceeding pro se, seeks reversal of that judgment, which held him liable as a fiduciary under 31 U.S.C. § 3713(b) for estate taxes

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 Pursuant to that Rule, the court has determined that this opinion should not be published.

and fraud penalties owed by the estate of his deceased spouse, Madeline Huddleston. We note in passing that this appeal is just the latest chapter in a long and tawdry saga of litigation involving both proven and alleged fraudulent activities - criminal and civil - on the part of Huddleston, vis a vis his deceased wife, her estate, his children, and the Commissioner.

We have studied the briefs and the authorities cited therein and reviewed the record in this case, all of which leads us inescapably to the conclusion that Huddleston's legal theories and arguments constitute nothing more than blatant sophistry of the worst nature. His disingenuous attempts to invoke venerable precepts of the Louisiana Civil Code and twist them to his advantage make this appeal wholly frivolous and totally lacking in merit. Every first year law student is familiar with the maxim that "a lawyer who represents himself has a fool for a client." The corollary to that maxim here illustrated may well be that "an unscrupulous lawyer who represents himself not only has a fool for a client but deprives himself of the ability to sue his attorney for malpractice and to claim ineffective assistance of counsel."

This appeal is DISMISSED at Huddleston's cost as frivolous. See Loc. R. 42.2.