

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 95-10898
Summary Calendar

In the Matter of: HAROLD W. SMITH, III,

Debtor,

HAROLD W. SMITH, III,

Appellant,

versus

UNITED STATES OF AMERICA,

Appellee.

Appeal from the United States District Court
for the Northern District of Texas
(4:94-CV-788-E)

June 20, 1996

Before DAVIS, BARKSDALE, and DEMOSS, Circuit Judges.

PER CURIAM:*

Harold Smith asserts, *pro se*, that the district court erred in dismissing his appeal of the bankruptcy court's denial of his request for judicial disqualification and in affirming its orders granting the Government's motion to compel debtor to file tax returns and denying debtor's motion to quash.

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

Pursuant to FED. R. APP. P. 3(c), a notice of appeal must "designate the judgment, order, or part thereof appealed from". Smith's notice of appeal to the district court designated only the bankruptcy court's order of October 11, 1994, not its July 14, 1994, order denying judicial disqualification. Because the district court lacks subject-matter jurisdiction over orders not designated in a timely notice of appeal, *Cole v. Tuttle*, 540 F.2d 206, 207 (5th Cir. 1976), Smith's appeal of the July 14, 1994, order was properly dismissed.

The district court did not abuse its discretion in affirming the orders compelling Smith to file tax returns and denying his motion to quash, because the bankruptcy court had sufficient authority pursuant to General Order 93-1 § 9(i), from the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas, and the Bankruptcy Code, 11 U.S.C. §105(a), to compel Smith to file those returns.

For the foregoing reasons, the judgment is

AFFIRMED.