

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 95-20076
Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

MODESTO CANALES,

Defendant-Appellant.

- - - - -
Appeal from the United States District Court
for the Southern District of Texas
USDC No. CR-H-94-0074-01
- - - - -

April 26, 1996

Before HIGGINBOTHAM, DUHE', and EMILIO M. GARZA, Circuit Judges.

PER CURIAM:*

Modesto Canales argues that the evidence is insufficient to support his convictions for making false statements on his income tax returns for the years 1987-89; that the district court erred by refusing to require the Government to produce the handwritten interview notes of an Internal Revenue Service Agent; and that the district court erroneously increased his Sentencing Guidelines offense level for obstruction of justice and the use

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

of his specialized accounting skills in the commission of the offense.

We have reviewed the briefs and the record, and we discern no reversible error.

AFFIRMED.