

**UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

No. 95-50773
Summary Calendar

In the Matter of: WCL, INC.,
Debtor.

HUDSPETH COUNTY APPRAISAL DISTRICT,
Appellant,

versus

WCL, INC.,
Appellee.

Appeal from the United States District Court
For the Western District of Texas
EP-94-CV-382

May 29, 1996

Before POLITZ, Chief Judge, GARWOOD and STEWART, Circuit Judges.

PER CURIAM:*

Hudspeth County Appraisal District appeals to this court the district court's order dismissing, and declining to reconsider, its appeal of the bankruptcy court's rejection of its claim in the Chapter 11 bankruptcy of WCL, Inc. Having reviewed the pertinent parts of the record and briefs of counsel, and finding neither error nor abuse of discretion, on the basis of the facts as found, authorities cited, and scholarly analysis of the district court in its

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

comprehensive and thorough Order Dismissing Appeals, signed and entered September 19, 1995, the judgment appealed is AFFIRMED.