

UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 95-60758  
Summary Calendar

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In The Matter of: JOHN A SALTER

Debtor

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JOHN A SALTER,

Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Appellee.

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Appeal from the United States District Court  
for the Southern District of Mississippi  
(3:94-CV-577-BrN)

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August 28, 1996

Before JOLLY, JONES, and STEWART, Circuit Judges.

PER CURIAM:\*

John A. Salter appeals the decision of the district court affirming the decision of the bankruptcy court. Salter contends that the Internal Revenue Service's "Proof of Claim" filed pursuant

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\* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

to Bankruptcy Rule 3002(c) for Salter's unpaid federal income tax liability was improper.

After careful consideration of the parties briefs, the decisions below, and the record, we find no reversible error. We therefore AFFIRM the decision of the district court.