

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-10879
Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

LEWIS EDWARD MARTIN, a/k/a
Robert North, a/k/a Mike Tomaz,

Defendant-Appellant.

Appeal from the United States District Court
for the Northern District of Texas
USDC No. 4:96-CR-017-A

March 19, 1997

Before KING, JOLLY, and DENNIS, Circuit Judges.

PER CURIAM:*

Lewis Edward Martin has appealed the sentences imposed following entry of his guilty pleas to counts 1 and 3 of an indictment charging him with conspiracy to commit mail fraud and with mail fraud and aiding and abetting.

The district court's findings as to the amount of the intended loss were not clearly erroneous. United States v. Ismoila, 100 F.3d 380, 396 (5th Cir. 1996). "The court need only make a reasonable estimate of the loss, given the available

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

information.” United States v. Chappell, 6 F.3d 1095, 1101 (5th Cir. 1993)(internal quotations omitted), cert. denied, 510 U.S. 1183 (1994), and cert. denied, 510 U.S. 1184 (1994). Martin introduced no evidence showing that he intended to limit the scope of the conspiracy. See United States v. Gray, ___ F.3d ___ (5th Cir. Jan. 29, 1997), 1997 WL 33622 at *11. The alleged impossibility of completion of the attempted offense does not, under the facts of this case, provide a basis for reversal. Ismoila, 100 F.3d at 396-97.

Martin argues that the district court abused its discretion in failing to award him an adjustment in offense level for acceptance of responsibility. Although the district court characterized the issue as a close question, it held that Martin had failed to carry his burden of proof and adopted the probation officer’s recommendation. This conclusion was not clearly erroneous. See United States v. Maldonado, 42 F.3d 906, 913 (5th Cir. 1995).

AFFIRMED.