

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-20107

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

RICHARD L. MINNS,

Defendant-Appellant.

Appeal from the United States District Court
For the Southern District of Texas
(H-94-CV-3918)

December 5, 1996

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

PER CURIAM:*

This matter is before the court on appeal by Richard Louis Minns of an adverse summary judgment for past due taxes, interest, and penalties. Having considered the briefs, oral arguments, and pertinent parts of the record, and with

* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

due regard for the candid statements of the government's counsel, the judgment appealed is VACATED and the matter is REMANDED solely for a redetermination of the correct amount of taxes, interest, and penalties, if any, which remain unpaid.

VACATED and REMANDED.