

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-20581
Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

MORRIS SYLVESTER,

Defendant-Appellant.

- - - - -
Appeal from the United States District Court
for the Southern District of Texas
USDC No. CR-H-95-84-1
- - - - -

February 11, 1999

Before BARKSDALE and EMILIO M. GARZA, Circuit Judges.*

PER CURIAM:**

Morris Sylvester appeals his conviction for conspiracy, wire fraud, mail fraud, and money laundering. Sylvester contends that the district court abused its discretion by admitting evidence that Kirkwood USA Enterprises ("Kirkwood") did not file income tax information for the year 1992. Sylvester contends that the Government produced the evidence to create an inference that he had knowledge of Kirkwood's illegal activities. Sylvester

*This matter is being decided by a quorum. 28 U.S.C. § 46(d).

** Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

contends that this evidence was irrelevant because he was not the listed owner of Kirkwood and had no duty to report to the Internal Revenue Service.

"We review questions concerning the admissibility of evidence for abuse of discretion." *United States v. Giraldi*, 86 F.3d 1368, 1375 (5th Cir. 1996) (citation omitted). The district court's admission of the evidence was not an abuse of discretion.

AFFIRMED.