IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

> No. 96-20707 Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

EBENEZER EMEKA NWACHUKWU, also known as Mathew Lee Hendrix, also known as Taylor Bruce McGauin, also known as Mark Ray Walters, also known as Howard Ron Wilson, also known as Frederick Gary Davis, also known as Andrew Rich Thompson,

Defendant-Appellant.

Appeal from the United States District Court for the Southern District of Texas USDC No. H-95-CR-276 February 11, 1998

Before JOLLY, JONES, and SMITH, Circuit Judges. PER CURIAM:*

Ebenezer Emeka Nwachukwu appeals his guilty-plea conviction for three counts of filing fraudulent income-tax returns, in violation of 18 U.S.C. § 287. Nwachukwu argues that the district court erred in denying his motion to withdraw his guilty plea. He has failed to meet his burden to establish a fair and just reason for the withdrawal of his guilty plea. <u>See United States</u>

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

<u>v. Hurtado</u>, 846 F.2d 995, 997 (5th Cir. 1988). The record of Nwachukwu's guilty-plea hearing shows that Nwachukwu's guilty plea was knowing and voluntary and that he agreed that his attorney had rendered satisfactory assistance of counsel. <u>See</u> <u>United States v. Abreo</u>, 30 F.3d 29, 31 (5th Cir. 1994) (testimony in open court is entitled to a strong presumption of verity). Nwachukwu has not shown that the district court abused its discretion in denying his motion to withdraw his guilty plea. <u>United States v. Bounds</u>, 943 F.2d 541, 543 (5th Cir. 1991).

Nwachukwu's <u>pro</u> <u>se</u> "Motion to Remand" is DENIED. AFFIRMED.