

UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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Nos. 97-41099, 97-41364  
Summary Calendar

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UNITED STATES OF AMERICA,  
Plaintiff-Appellee,

versus

FRANK OTTESEN; ET AL.,  
Defendants

KENNETH MASAT,  
Defendant-Appellant

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UNITED STATES OF AMERICA,  
Plaintiff-Appellee

versus

FRANK OTTESEN; ET AL.,  
Defendants

KENNETH MASAT; MARGARET OTTESON MASAT,  
Defendants-Appellants

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Appeal from the United States District Court for the  
Eastern District of Texas  
(6:95-CV-528)

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July 20, 1998

Before JOLLY, BENAVIDES, and PARKER, Circuit Judges.

PER CURIAM:\*

After repeated efforts to hinder and delay litigation brought by the United States to recover unpaid taxes and to enforce tax liens, appellants appeal the judgment of the district court in favor of the United States. Appellants also appeal the order of the district court withdrawing the bankruptcy court reference and lifting the automatic stay related to appellant Kenneth J. Masat's bankruptcy petition, which was filed the day before the Government's case was set for trial. We affirm the actions of the district court for the cogent and compelling reasons set forth in its September 19, 1997, order. And, with respect to the claim that the appellant Margaret Masat has an interest in the fraudulently conveyed property or nominee-owned property pursuant to the community property laws of the State of Texas, we note that such claim was not raised in the district court, has no support in the record, and clearly does not constitute plain error. The appeals herein are patently frivolous and without merit.

AFFIRMED.

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\* Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.