

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 10-12434
Non-Argument Calendar

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT OCTOBER 14, 2010 JOHN LEY CLERK

D.C. Docket No. 1:10-cv-00759-CAP

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

THOMAS J. LAWLER,

Defendant-Appellant.

Appeal from the United States District Court
for the Northern District of Georgia

(October 14, 2010)

Before CARNES, MARCUS and COX, Circuit Judges.

PER CURIAM:

The district court granted the Government's petition to enforce Internal Revenue summonses, and the Defendant Thomas J. Lawler appeals.

Lawler presents two arguments on this appeal. He contends: (1) that the court erred in concluding that he waived his right to assert defenses by his failure to timely assert them in response to the Magistrate Judge's show cause order; and (2) that prior court approval was required for administrative issuance of these summonses.

We find no error in the district court's conclusion that Lawler's failure to substantively object and respond to the petition waived defenses. This waiver forecloses Lawler's second argument. As a general rule, we will not consider a legal issue or theory raised for the first time on appeal. *United States v. Tremble*, 933 F.2d 925, 928 (11th Cir 1991). None of the exceptions to the general rule are applicable here.

AFFIRMED.