## IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT United States Court of Appeals Fifth Circuit

**FILED** May 12, 2011

No. 10-20425

Lyle W. Cayce Clerk

SHARON M. SCOTT, Independent Executrix for the Estate of Edward O. Matthews; JUNE REGISTER, Co-Trustee of the Dorothy J. Matthews Marital Trust; LANDIS KRIEGEL, Co-Trustee of the Dorothy J. Matthews Marital Trust; SALVADOR E. RODRIGUEZ, Co-Trustee of the Dorothy J. Matthews Marital Trust,

Plaintiffs – Appellants

v.

UNITED STATES OF AMERICA,

Defendant – Appellee

Appeal from the United States District Court for the Southern District of Texas USDC No. 4:00-CV-4131

Before JONES, Chief Judge, and KING and BARKSDALE, Circuit Judges. PER CURIAM:<sup>\*</sup>

The judgment of the district court is affirmed for essentially the reasons set forth by the district court in its Memorandum Opinion, *Matthews v. United States*, 2010 WL 2305750 (S.D. Tex. June 8, 2010).

AFFIRMED.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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