

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

No. 14-10282
Summary Calendar

United States Court of Appeals
Fifth Circuit

FILED

October 30, 2014

Lyle W. Cayce
Clerk

HERBERT FLETCHER,

Plaintiff - Appellant

v.

DOUGLAS SHULMAN, Commissioner IRS and Individually; STEVEN T. MILLER, Acting Commissioner IRS and Individually; BILL R. BANOWSKY, IRS Employee in an Ogden, Utah Office and Individually; WILLIAM J. WILKINS, Chief Counsel to the IRS and Individually; JACOB J. LEW, as Secretary of the Department of Treasury, and Individually; DEPARTMENT OF TREASURY, doing business as United States Department of Treasury,

Defendants - Appellees

Appeal from the United States District Court
for the Northern District of Texas
USDC No. 3:13-CV-2090

Before HIGGINBOTHAM, JONES, and HIGGINSON, Circuit Judges.

PER CURIAM:*

We AFFIRM for essentially the reasons stated by the district court.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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