NOT RECOMMENDED FOR FULL-TEXT PUBLICATION

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No. 04-2214

UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

UNITED STATES,)	
) ON APPEAL FROM TI	HE
Plaintiff-Appellee,) UNITED STATES DISTRIC	CT
) COURT FOR THE EASTER	RN
v.) DISTRICT OF MICHIGAN	
)	
JOSEPH F. HARANDA,	OPINIO	N
)	
Defendant-Appellant.)	
)	
)	

BEFORE: RYAN, and COLE, Circuit Judges; SARGUS, District Judge.*

PER CURIAM. Joseph Haranda appeals the district court's denial of his motion for judgment of acquittal following a jury trial for theft of public money. Specifically, Haranda sought a replacement Internal Revenue Service refund check from the United States Treasury Department when his ex-girlfriend cashed the original. A jury found that Haranda, who had since received the proceeds from the first check, unlawfully retained the proceeds from the second. Haranda argues that, because the second check was made payable to him and not issued in error, it was not a "thing of value of the United States." *See* 18 U.S.C. § 641. Following a careful review of the record and having considered the arguments of both parties, we conclude that District Judge David M.

^{*}The Honorable Edmund A. Sargus, Jr., United States District Judge for the Southern District of Ohio, sitting by designation.

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United States v. Haranda

Lawson's comprehensive opinion fully and correctly addressed the issues before this Court. We therefore affirm the district court's judgment on the basis of its opinion.

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