
No. 91-2369

United States of America,

Appellee,

v.

Samuel L. Dowdy,

Appellant.

*
*
*
* Appeal from the United States
* District Court for the Western
* District of Missouri.
*
*
*

Submitted: August 11, 1992

Filed: July 23, 1996

Before BOWMAN, MAGILL and BEAM, Circuit Judges.

BEAM, Circuit Judge.

This matter was remanded to the district court for specific findings, with jurisdiction retained by the court. The district court has now certified its findings and has recommended that judgment be entered for the United States against Mr. Dowdy in the amount of \$12,000. We agree.

Accordingly, we reverse the district court judgment in the amount of \$152,173 and remand with directions that the district court enter judgment against Mr. Dowdy in the amount of \$12,000.

A true copy.

Attest:

CLERK, U. S. COURT OF APPEALS, EIGHTH CIRCUIT.