

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

United States Court of Appeals  
Fifth Circuit

**FILED**

September 10, 2009

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No. 08-30734  
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Charles R. Fulbruge III  
Clerk

United States of America, ex rel, PHILIPP J KESSLER

Plaintiff - Appellant-Cross-Appellee

v.

SIGMA COATINGS USA BV

Defendant - Appellee-Cross-Appellant

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Appeals from the United States District Court  
for the Eastern District of Louisiana  
USDC No. 2:03-CV-2378  
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Before WIENER, GARZA, and ELROD, Circuit Judges.

PER CURIAM:\*

Plaintiff-Appellant-Cross-Appellee Phillip J. Kessler appeals the district court's ruling against him on his False Claims Act allegations that Defendant-Appellee-Cross-Appellant Sigma Coatings USA BV ("Sigma") defrauded the United States by "systematically overcharging" the Navy for its marine coating products. Sigma cross-appeals the district court's denial of its request for attorneys' fees. Having heard the arguments of opposing counsel and having

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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reviewed the record on appeal and the applicable law, we perceive no reversible error in the district court's rulings. Therefore, the judgment of that court is, in all respects,

AFFIRMED.