

**W. Kelly SMITH, Appellant,**  
**v.**  
**UNITED STATES of America, Appellee.**

[No. 18045.](#)

**United States Court of Appeals Fifth Circuit.**

February 8, 1961.

Little need be said as to the statute of limitations. The six-year period is to be computed from the time of "the commission of the act," 31 U.S.C.A. § 235. The "act" in question is the filing of the false claim. [United States v. Borin, 5 Cir., 1954, 209 F.2d 145, 147.](#) Only the first of two quarterly reports is involved. The original complaint was filed July 11, 1957. While that report was for the quarter ending June 30, 1951 (a date more than six years prior to the suit), the report itself and the record reflect that it was prepared and mailed to the United States Public Housing Administration on July 12, 1951. The action was therefore "commenced within six years from the commission of the act," 31 U.S.C.A. § 235.