

August 31, 2006

Charles R. Fulbruge III
Clerk

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 06-60152
Summary Calendar

WILLIAM H. WYTENBACH,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the United States Tax Court
(0711-05)

Before SMITH, WIENER, and OWEN, Circuit Judges.

PER CURIAM:*

Although, if we had jurisdiction to entertain this appeal, we would summarily affirm the judgment of the United States Tax Court dismissing it, we do not have jurisdiction. Accordingly, for lack of jurisdiction, this appeal is

DISMISSED.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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