

UNITED STATES COURT OF APPEALS
For the Fifth Circuit

No. 00-30573
Summary Calendar

DUDLEY JOSEPH CALLAHAN; MYRNA DUPUY CALLAHAN,
Plaintiffs-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,
Defendant-Appellee.

Appeal from the United States District Court
For the Middle District of Louisiana
99-CV-295

May 17, 2001

Before DAVIS, JONES and DeMOSS, Circuit Judges.

PER CURIAM:*

For reasons assigned by the district court in its April 10,
2000 Order and Reasons, the judgment of the court is

AFFIRMED.

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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