UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 96-60772

WAYNE CALDWELL ESCROW PARTNERSHIP; ET AL **PETITIONERS**

BILL R. DENNY, TAX MATTERS PARTNER **PETITIONER-APPELLANT**

versus

COMMISSIONER OF INTERNAL REVENUE **RESPONDENT-APPELLEE**

Appeal from the United States Tax Court
(8043-93)

September 8, 1997
Before REAVLEY, BARKSDALE, and STEWART, Circuit Judges:

PER CURIAM:*

AFFIRMED. See Local Rule 47.6.

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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