

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 97-60007

PASADENA ENT CLINIC, P A
Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE
Respondent - Appellee

Appeal from the Decision of the United States Tax Court
(23236-94)

February 4, 1998
Before KING, EMILIO M. GARZA, and DeMOSS, Circuit Judges.

PER CURIAM:*

AFFIRMED. See 5TH CIR. R. 47.6.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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