

United States Court of Appeals,

Fifth Circuit.

No. 94-41242.

CSI HYDROSTATIC TESTERS, INC. and Subsidiaries, Petitioners-
Appellees,

v.

COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellant.

Aug. 30, 1995.

Appeal from the United States Tax Court.

Before WISDOM, DUHÉ and BARKSDALE, Circuit Judges.

PER CURIAM:

The Commissioner of Internal Revenue appeals from the tax court's decision finding no deficiency in tax for the tax year 1987. We agree with the tax court's thorough opinion reported at 103 T.C. No. 21, 1994 WL 466342 (1994), and, finding that the Commissioner has not raised any arguments on appeal that were not adequately treated by the tax court, adopt that opinion and AFFIRM the judgment.