

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 97-60066

JEFFREY S. and GAIL F. KAISER,

Petitioners-Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision of the United States Tax Court
(22233-94)

December 5, 1997

Before POLITZ, Chief Judge, GARWOOD and BARKSDALE, Circuit Judges.

PER CURIAM:*

This matter is before the court on an appeal of the decision by the United States Tax Court. Having duly considered the briefs and oral arguments of counsel and pertinent parts of the record, for essentially the reasons assigned by the Tax

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

Court in its decision of November 27, 1996, we AFFIRM.