

IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

No. 96-60830

PAUL L. TREGRE, JR.,

Petitioner-Appellant,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision of the United States Tax Court
(5464-94)

October 10, 1997

Before REYNALDO G. GARZA, SMITH, and WIENER, Circuit Judges.

PER CURIAM:*

We have reviewed the briefs and pertinent portions of the record and have heard the arguments of counsel. We conclude that the facts found by the Tax Court are not clearly erroneous and that the Commissioner met her burden by clear and convincing evidence. There is no error in the finding of fraud or in the determination of an underpayment of 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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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.

The decision of the Tax Court, accordingly, is AFFIRMED.