

UNITED STATES COURT OF APPEALS
for the Fifth Circuit

No. 97-60647

PAN AMERICAN FOODS, INC.,

Petitioner-Appellant,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the Decision of the United States Tax Court
(4875-94)

November 10, 1998

Before WISDOM, DAVIS and BARKSDALE, Circuit Judges.

PER CURIAM:*

The judgment of the tax court is affirmed on the basis of its thorough opinion of March 17, 1997.

AFFIRMED.

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 R. 47.5, the Court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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