

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

United States Court of Appeals  
Fifth Circuit

**FILED**

March 11, 2008

Charles R. Fulbruge III  
Clerk

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No. 07-10458  
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In The Matter Of: FAYE MARIE WIGLEY; DONALD WIGLEY

Debtors

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FAYE MARIE WIGLEY

Appellant

v.

UNITED STATES OF AMERICA INTERNAL REVENUE SERVICE

Appellee

\_\_\_\_\_  
Appeal from the United States District Court  
for the Northern District of Texas  
USDC No. 3:06-CV-364  
USDC No. 3:06-CV-368  
USDC No. 3:06-CV-369  
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Before JOLLY, BARKSDALE, and BENAVIDES, Circuit Judges.

PER CURIAM:\*

AFFIRMED. See 5th Cir. R. 47.6.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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