

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

August 12, 2011

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No. 10-60706  
Summary Calendar

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Lyle W. Cayce  
Clerk

DSDBL, LIMITED, DDM MANAGEMENT, INCORPORATED; TAX  
MATTERS PARTNER

Petitioner-Appellee

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellant

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Appeal from the Decision of the United States  
Tax Court  
TC No. 26567-06

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Before WIENER, PRADO, and OWEN, Circuit Judges.

PER CURIAM:\*

Respondent-Appellant, Commissioner of Internal Revenue has waived oral argument, conceded that the result of the judgment of the United States Tax Court (USTC) is dictated by binding precedent of this court, and acknowledged in his appellate brief that the instant appeal is being prosecuted “only to

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

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preserve the issue for possible Supreme Court review.” Under these circumstances, the judgment of the USTC is AFFIRMED. See Rule 47.6.