

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

No. 95-60301

EL CHARRO TV RENTAL, INC.;
DIANA L. PETERS, Tax Matters Person,

Petitioners-Appellants,

VERSUS

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from the decision of the United States Tax Court
(24840-91)

February 14, 1996

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

PER CURIAM:*

El Charro appeals from the tax court's decision holding that the rental units were not properly depreciated under the income forecast method. We have thoroughly reviewed the record and considered the arguments raised by the parties. Finding no error in the tax court's ruling, we AFFIRM for the reasons presented by the tax court in the opinion published at T.C. Memo. 1994-601 (U.S. Tax Ct. Dec. 7, 1994).

*Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.