

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

United States Court of Appeals
Fifth Circuit

FILED

June 6, 2012

No. 11-50487

Lyle W. Cayce
Clerk

GARY WOODS, as Tax Matters Partner of Tesoro Drive Partners, a Texas
General Partnership,

Plaintiff-Appellee

v.

UNITED STATES,

Defendant-Appellant

Appeals from the United States District Court
for the Western District of Texas
USDC No. 5:05-cv-00216

Before JONES, Chief Judge, and WIENER and GRAVES, Circuit Judges.

PER CURIAM:*

This Court has considered this appeal on the basis of the briefs and the record on appeal. Having done so, we are convinced that this issue is well settled and that the district court should be affirmed. *See Bemont Invs., L.L.C. v. United States*, No. 10-41132, --- F.3d ---, 2012 WL 1435608 (5th Cir. Apr. 26, 2012); *Heasley v. Comm'r of Internal Revenue*, 902 F.2d 380 (5th Cir. 1990); *Todd v. Comm'r of Internal Revenue*, 862 F.2d 540 (5th Cir. 1988).

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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