

United States Court of Appeals  
Fifth Circuit

**FILED**

**August 31, 2006**

Charles R. Fulbruge III  
Clerk

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 06-60152  
Summary Calendar

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WILLIAM H. WYTTEBACH,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

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Appeal from the United States Tax Court  
(0711-05)  
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Before SMITH, WIENER, and OWEN, Circuit Judges.

PER CURIAM:\*

Although, if we had jurisdiction to entertain this appeal, we would summarily affirm the judgment of the United States Tax Court dismissing it, we do not have jurisdiction. Accordingly, for lack of jurisdiction, this appeal is  
  
DISMISSED.

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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