

---

**PURSUANT TO INTERNAL REVENUE CODE  
SECTION 7463(b), THIS OPINION MAY NOT  
BE TREATED AS PRECEDENT FOR ANY  
OTHER CASE.**

---

T.C. Summary Opinion 2008-153

UNITED STATES TAX COURT

JERRY L. LAMB, Petitioner v.  
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 246-08S.

Filed December 11, 2008.

This opinion was withdrawn by order dated  
April 17, 2009.