

Tony and Susan Alamo Foundation, \*  
Appellant, \*  
v. \*  
Commissioner of Internal Revenue, \*  
Appellee. \*

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Tony and Susan Alamo Foundation, \*  
Inc., Transferee, \*  
Appellant, \* Appeal from the United  
States Tax Court \*  
v. \* [UNPUBLISHED]

Commissioner of Internal Revenue, \*  
Appellee. \*

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Twentieth Century Holiness  
Tabernacle, Transferee, \*  
Appellant, \*  
v. \*

Commissioner of Internal Revenue, \*  
Appellee. \*

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Music Square Church, Inc., \*  
Transferee, \*  
v. \*

Commissioner of Internal Revenue, \*  
Appellee. \*

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Submitted: March 12, 1996

Filed: July 12, 1996

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Before MAGILL, FLOYD R. GIBSON, and HEANEY, Circuit Judges.

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PER CURIAM.

The Tony and Susan Alamo Foundation, Inc., Twentieth Century Holiness Tabernacle, and Music Square Church, Inc., appeal the tax court's<sup>1</sup> decisions granting the Commissioner's motions for summary judgment. Having carefully reviewed the record and the parties' briefs, we conclude that no error of law or fact appears and that an opinion would lack precedential value.

Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.

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<sup>1</sup>The Honorable David Laro, United States Tax Court Judge.