

United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 01-5429

September Term, 2002

Filed On: March 26, 2003

BOCA INVESTERINGS PARTNERSHIP, ET AL.,
APPELLEES

v.

UNITED STATES OF AMERICA,
APPELLANT

Before: SENTELLE, HENDERSON and TATEL, *Circuit Judges*.

O R D E R

On consideration of appellees' unopposed motion to modify the opinion in this case, it is

ORDERED that the opinion in the above-captioned case filed on January 10, 2003, be, and it hereby is, amended as follows:

Page 2, line 30, add the following sentence: "This case is remanded to the district court for proceedings consistent with this opinion."

Page 12, line 5, last sentence now reads: "Because the district court did not find that a legitimate, non-tax necessity existed for the formation of the Boca partnership, and because the evidence of record would not have supported such a finding if made, we reverse and remand

this case to the district court for proceedings consistent with this opinion.”

Per Curiam

For the Court:
Mark J. Langer, Clerk

By:
Michael C. McGrail
Deputy Clerk