

MEMORANDUM TO ALL PARTIES LISTED BELOW:

DATE: January 15, 1998

NO. 95-3649 US v. COOPER

The attached page should be substituted with the one sent in the above opinion. The word "not" has been removed from the second line after the seventh word.

Thank you.

Nancy Gilman, Published Opinions Clerk
(404) 335-6151

c: Lexis Nexis
Tax Analysts
Associated Press
Atlanta Constitution
Georgia Law Letter
Bureau of National Affairs
Commerce Clearing House
Mathew Bender
Georgetown University Law Center
Judicial & Administrative Research Associates