IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

> No. 02-20464 Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

PAUL PURCELL,

Defendant-Appellant.

Appeal from the United States District Court for the Southern District of Texas USDC No. H-01-CR-809-1 February 20, 2003

Before WIENER, EMILIO M. GARZA, and CLEMENT, Circuit Judges. PER CURIAM:*

Paul Purcell challenges the district court's denial of a U.S.S.G. § 3E1.1 reduction for acceptance of responsibility. Purcell entered a guilty plea to a charge of being a felon in possession of a firearm. The district court sentenced him to 100 months' imprisonment and three years' supervised release.

Purcell contends that he timely and willingly accepted responsibility for the instant offense. He asserts that the

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

U.S.S.G. § 3E1.1 determination whether a defendant accepted responsibility should be limited to the offense of conviction and to conduct related to the offense of conviction. Purcell concedes that his argument is foreclosed by our opinion in <u>United</u> <u>States v. Watkins</u>, 911 F.2d 983, 985 (5th Cir. 1990), and that he raises the issue only to preserve it for Supreme Court review.

In <u>Watkins</u>, we rejected the precise argument that Purcell now asserts and held that the application note to U.S.S.G. § 3E1.1 was "phrased in general terms and does not specify that the defendant need only refrain from criminal conduct associated with the offense of conviction in order to qualify for the reduction." 911 F.2d at 985. Absent <u>en banc</u> reconsideration or a superseding contrary decision of the Supreme Court, one panel may not overrule the decision of a prior panel. <u>United States v.</u> <u>Ruff</u>, 984 F.2d 635, 640 (5th Cir. 1993). Accordingly, the judgment of the district court is AFFIRMED.