IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

No. 93-4246 Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

JOHN L. BOIRE,

Defendant-Appellant.

Appeal from the United States District Court for the Eastern District of Texas
USDC No. 4:92-CR-12

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August 18, 1993

Before JOLLY, JONES, AND DUHÉ, Circuit Judges.

PER CURIAM:*

John L. Boire appeals the district court's award of restitution for a tax loss of \$29,368 which exceeded the revised tax loss of \$15,391 that was agreed to by the parties in the plea agreement. The Government concedes that the court erred and that restitution should be no greater than \$15,391. See U.S. v. Arnold, 947 F.2d 1236, 1237-38 (5th Cir. 1991); 18 U.S.C. § 3663(a)(3) (West Supp. 1991). Thus, the restitution ordered is VACATED and the case REMANDED for correction as to the amount of

^{*} Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

restitution.