IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

No. 94-20940 Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

JOHN RUSSELL MORALES,

Defendant-Appellant.

Appeal from the United States District Court for the Southern District of Texas USDC No. CR-H-94-11-1 August 22, 1995

Before KING, JOLLY, and WIENER, Circuit Judges. PER CURIAM:*

John Russell Morales pleaded guilty to one count of failure to register a firearm and one count of possession of a firearm without a serial number. He was sentenced to two concurrent terms of 24 months imprisonment, 36 months supervised release, and a \$100 special assessment.

Morales argues that he is entitled to a reduction for acceptance of responsibility under U.S.S.G. § 3E1.1. The

^{*} 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 Pursuant to that Rule, the court has determined that this opinion should not be published.

defendant bears the burden of demonstrating that he is entitled to this adjustment, and this court reviews the sentencing court's determination with even more deference than the pure clearly erroneous standard. <u>United States v. Bermea</u>, 30 F.3d 1539, 1577 (5th Cir. 1994), <u>cert. denied</u>, 115 S. Ct. 1113, 1825 (1995); § 3E1.1, comment. (n.5).

The record establishes that Morales requested an opportunity to submit a written statement regarding his conduct but failed to submit the statement before the original PSR was completed. Although Morales assisted law enforcement officials and received a two-level reduction for substantial assistance under § 5K1.1, when he gave a statement Morales attempted to minimize his involvement in the offense. <u>See United States v. Wilder</u>, 15 F.3d 1292, 1298-99 (5th Cir. 1994). The district court's determination that Morales did not affirmatively accept responsibility for his criminal conduct is not clearly erroneous.

AFFIRMED.