

PRECEDENTIAL

Filed August 15, 2002

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 01-2862

NEONATOLOGY ASSOCIATES, P.A.

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-1201)

JOHN J. and OPHELIA J. MALL

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-1208)

ESTATE OF STEVEN SOBO, DECEASED and
BONNIE SOBO, EXECUTRIX, and
BONNIE SOBO, SURVIVING WIFE

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-2795)

AKHILESHI S. and DIPTI A. DESAI

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-2981)

KEVIN T. and CHERYL MCMANUS

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-2985)

ARTHUR and LOIS M. HIRSHKOWITZ

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-2994)

LAKEWOOD RADIOLOGY, P.A.

v.

COMMISSIONER OF INTERNAL REVENUE

(Tax Court No. 97-2995)

Neonatology Associates, P.A., John J.
and Ophelia Mall, Estate of Steven Sobo,
Deceased, and Bonnie Sobo, Executrix,
and Bonnie Sobo, Surviving Wife,
Akhilshi S. and Dipti A. Desai,
Kevin T. and Cheryl McManus,
Arthur and Lois M. Hirshkowitz and
Lakewood Radiology, P.A.,

Appellants

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On Appeal from the United States Tax Court
(T.C. Nos. 97-1201/1208/2795/2981/2985/2994/2995)
Tax Court Judge: Honorable David Laro

BEFORE: SCIRICA and GREENBERG, Circuit Judges ,
and FULLAM, District Judge

ORDER AMENDING OPINION

It is hereby ordered that the slip opinion filed July 29,
2002, in this matter be amended to the end that "employer"
shall be "employee" in the eighth line of the incomplete
paragraph at the top of page 17.

By the Court,

/s/ Morton I. Greenberg
Circuit Judge

DATED: August 15, 2002

A True Copy:
Teste:

Clerk of the United States Court of Appeals
for the Third Circuit

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