

PRECEDENTIAL

Filed August 29, 2002

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 00-3875

IN RE: CM HOLDINGS, INC.; CAMELOT MUSIC, INC.;
G.M.G. ADVERTISING AND GRAPEVINE RECORDS
AND TAPES, INC.,

Debtors

INTERNAL REVENUE SERVICE

v.

CM HOLDINGS, INC.

CM Holdings, Inc.,
Appellant

Appeal from the United States District Court
for the District of Delaware
(D.C. Civil Action No. 97-cv-00695)
District Judge: Honorable Murray M. Schwartz

Argued October 30, 2001

Before: SLOVITER, NYGAARD and AMBRO, Circuit Judges

(Opinion filed: August 16, 2002)

ORDER AMENDING OPINION

The slip opinion in the above case is hereby amended as follows:

1. On page 9, in the first full paragraph, following the ACM citation, insert "quoting" after the "(" and before "Lerman", and insert a comma after "Lerman", so that the full citation reads "(quoting Lerman, 939 F.2d at 45)."

2. Insert a ";" after the citation edited above, followed by the insertion "see Winn-Dixie Stores, Inc. v. Commissioner, 113 T.C. 254, 278 (1999), aff'd 254 F.3d 1313 (11th Cir. 2001)."

3. On page 9, under the heading "A. Economic Substance", following the first full sentence, after the ACM citation, insert the citation "; Winn-Dixie Stores, Inc. v. Commissioner, 254 F.3d 1313, 1316 (11th Cir. 2001)."

4. On page 9, under the heading "A. Economic Substance", after the phrase "the latter analysis remains important.", delete the words "ACM Partnership, 157 F.3d" and replace with " Id.", thus reading "Id. at 248 n.31".

5. On page 16, in the second sentence of the first full paragraph, insert a comma and the word "Inc." after the word "Stores"; after the parenthetical "(T.C. 1999)," please insert "aff'd 254 F.3d 1313 (11th Cir. 2001)," taking care to italicize " aff'd" (no period), and delete T.C. from the year designation, so that the full citation reads "Winn-Dixie Stores, Inc. v. Commissioner, 113 T.C. 254 (1999), aff'd 254 F.3d 1313 (11th Cir. 2001)."

By the Court,

/s/ Thomas L. Ambro
Circuit Judge

Dated: 29 August 2002

A True Copy:
Teste:

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