FOR THE ELEVENTH CIRCUIT	ELEVENTH CIRCUIT
No. 01-12424 Non-Argument Calendar	OCT 1 2 2001 THOMAS K. KAHN CLERK
D. C. Docket No. 99-00226-CR-T-26	5A
UNITED STATES OF AMERICA,	
	Plaintiff-Appellee,
versus	
VINCENT GEPP,	
	Defendant-Appellant.
Appeal from the United States District C for the Middle District of Florida	Court
(October 12, 2001)	

Before BIRCH, DUBINA and BARKETT, Circuit Judges.

PER CURIAM:

IN THE UNITED STATES COURT OF APPEALS

The issue presented in this appeal is whether the district court erred by ordering appellant Vincent Gepp ("Gepp") to pay restitution to the government.

Based on our recent decision in *United States v. Liss*, \_\_\_ F.3d \_\_\_ (11<sup>th</sup> Cir. Sept. 21, 2001), we vacate the district court's restitution order and remand this case for resentencing.

**VACATED** and **REMANDED**.