

Freeborn & Peters

February 23, 2001

United States Sentencing Commission
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Dear Sir or Madam:

We would like to submit the following comments regarding the Proposed Amendments to the Sentencing Guidelines:

- (1) We recommend that application of (a)(1) of proposed §2S1.1 should not be expanded to include defendants who are otherwise accountable for the underlying offense under 1B1.3(a)(1)(B). The reason for this recommendation is that involvement by a defendant under 1B1.3(a)(1)(B) is substantially less than under 1B1.3(a)(1)(A).
- (2) We recommend that the enhancement referred to in (b) Specific Offense Characteristics (2)(C) not be expanded to include all forms of concealment. We base this recommendation on the belief that sophisticated concealment should be a sufficient basis for enhancement.
- (3) Regarding application of Subsection (a)(2)(C) Value of Funds, we recommend Option 2 because it would more fairly and accurately assess the punishment of the crime, than would the methods set forth in the other options.
- (4) We would also recommend that the provisions of §2S1.1 be made retroactive to previously sentenced defendants, as were the previous amendments under §1B1.10. Only a limited number of cases would be affected, and in those cases an equalization of sentencing would be accomplished.

Yours very truly,


Weston W. Marsh

WWM/pcb

cc: Peter W. Olson
Oscar William Olson, Jr.

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