

JUL 02 2008

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DOUGLAS SHIELDS,

Defendant - Appellant.

No. 07-50372

D.C. No. CR-04-00068-JVS-7

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
James V. Selna, District Judge, Presiding

Submitted June 18, 2008**

Before: REINHARDT, LEAVY, and CLIFTON, Circuit Judges.

Douglas Shields appeals from the 15-month sentence imposed following his guilty-plea conviction for conspiracy and aiding and assisting in the preparation of

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

false tax returns, in violation of 18 U.S.C. § 371 and 26 U.S.C. § 7206. We have jurisdiction pursuant to 28 U.S.C. § 1291, and we affirm.

Shields contends that the district court failed to correctly calculate the total offense level, that the district court abused its discretion by failing to depart downward from his criminal history category, and that his sentence is unreasonable. We decline to address these contentions in light of the valid appeal waiver. *See United States v. Nguyen*, 235 F.3d 1179, 1182-83 (9th Cir. 2000).

AFFIRMED.