NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

DONALD D. BAILEY,	No. 08-17305
Plaintiff - Appellant,	D.C. No. 4:05-CV-00310-CKJ
v.	
UNITED STATES OF AMERICA,	MEMORANDUM[*]
Defendant - Appellee.	

Appeal from the United States District Court
for the District of Arizona
Cindy K. Jorgenson, District Judge, Presiding

Submitted May 25, 2010[**]

Before: CANBY, THOMAS, and W. FLETCHER, Circuit Judges.

Donald D. Bailey appeals pro se from the district court's order denying his

motion for relief from judgment, following a bench trial, in his action seeking an

income tax refund for 1992. We have jurisdiction pursuant to 28 U.S.C. § 1291.

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

[**]   The panel unanimously concludes this case is suitable for decision
without oral argument. *See* Fed. R. App. P. 34(a)(2). Accordingly, Bailey's
motion for a hearing is denied.

We review for an abuse of discretion, *Coastal Transfer Co. v. Toyota Motor Sales, U.S.A., Inc.*, 833 F.2d 208, 211 (9th Cir. 1987), and we affirm.

The district court did not abuse its discretion by denying relief under Federal Rule of Civil Procedure 60(b)(2) and (3) because Bailey failed to satisfy the requirements for relief. *See Feature Realty, Inc. v. City of Spokane*, 331 F.3d 1082, 1093 (9th Cir. 2003) (listing requirements for relief under Rule 60(b)(2) and explaining that information known by an attorney prior to judgment cannot be considered newly discovered evidence even if a client learns of it only after judgment); *De Saracho v. Custom Food Mach., Inc.*, 206 F.3d 874, 880-81 (9th Cir. 2000) (listing requirements for relief under Rule 60(b)(3) and affirming denial of relief where party failed to present evidence that testimony was false).

Bailey's motion for an extension of time to file a motion for leave to file supplemental briefing is denied.

AFFIRMED.