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U.S. COURT OF APPEALS

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UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. TAMI L. CURLEY, Defendant - Appellant.	No. 10-30060 D.C. No. 9:09-cr-00035-DWM MEMORANDUM*

Appeal from the United States District Court
for the District of Montana
Donald W. Molloy, District Judge, Presiding

Submitted February 15, 2010**

Before: CANBY, FERNANDEZ, and M. SMITH, Circuit Judges.

Tami L. Curley appeals from the 51-month sentence imposed following her guilty-plea convictions for tax evasion, in violation of 26 U.S.C. § 7201, and wire fraud, in violation of 18 U.S.C. § 1343. We have jurisdiction under 28 U.S.C. § 1291, and we affirm.

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* 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).

Curley contends that her above-Guidelines range sentence is substantively unreasonable because it was greater than necessary to accomplish the statutory purposes of sentencing. The district court emphasized Curley's history and characteristics and the nature and circumstances of the offense before concluding that the advisory Guidelines range was insufficient to provide an appropriate sentence. The sentence is substantively reasonable under the totality of the circumstances, and in light of the 18 U.S.C. § 3553(a) sentencing factors. *See Gall v. United States*, 552 U.S. 38, 51, 56-60 (2007); *see also United States v. Carty*, 520 F.3d 984, 991-93 (9th Cir. 2008) (en banc).

AFFIRMED.