NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,	No. 10-50167
Plaintiff - Appellee,	D.C. No. 2:08-cr-01234
v.	
NICHOLAS MYLES GARCIA,	MEMORANDUM*
Defendant - Appellant.	

Appeal from the United States District Court
for the Central District of California
Manuel L. Real, District Judge, Presiding

Submitted April 5, 2011**

Before: B. FLETCHER, CLIFTON, and BEA, Circuit Judges.

Nicholas Myles Garcia appeals from the 51-month sentence imposed

following his guilty-plea conviction for conspiracy and subscribing to a false tax

return, in violation of 18 U.S.C. § 371 and 26 U.S.C. § 7206(1). We have

jurisdiction under 28 U.S.C. § 1291, and we vacate and remand for resentencing.

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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).

Garcia contends that the case must be remanded for resentencing because the district court provided no explanation whatsoever for the sentence imposed. The government concurs in the request, conceding that the district court did not provide an adequate explanation of its sentencing decision. Based on our review of the record, we agree that the district court plainly erred by failing to discuss any of the applicable sentencing factors, explain how it resolved the parties' dispute with respect to the Guidelines calculations, or address Garcia's request for a sentence below the Guidelines range. *See United States v. Carty*, 520 F.3d 984, 993 (9th Cir. 2008) (en banc); *see also United States v. Waknine*, 543 F.3d 546, 554-55 (9th Cir. 2008).

In light of the remand, we decline to address the remaining issues raised in Garcia's opening brief.

SENTENCE VACATED and REMANDED for RESENTENCING.