

AUG 19 2013

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff - Appellee,</p> <p>v.</p> <p>JOY BASA ROY,</p> <p>Defendant - Appellant.</p>
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No. 12-10315

D.C. No. 2:10-cr-00599-JCM

MEMORANDUM\*

Appeal from the United States District Court  
for the District of Nevada  
James C. Mahan, District Judge, Presiding

Submitted August 14, 2013\*\*

Before: SCHROEDER, GRABER, and PAEZ, Circuit Judges.

Joy Basa Roy appeals from the district court’s judgment and challenges her guilty-plea conviction and 24-month sentence for income tax evasion, in violation of 26 U.S.C. § 7201. Pursuant to *Anders v. California*, 386 U.S. 738 (1967), Roy’s counsel has filed a brief stating that there are no grounds for relief, along with a

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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).

motion to withdraw as counsel of record. We have provided Roy the opportunity to file a pro se supplemental brief. No pro se supplemental brief or answering brief has been filed.

Roy has waived her right to appeal her conviction and sentence. Our independent review of the record pursuant to *Penson v. Ohio*, 488 U.S. 75, 80 (1988), discloses no arguable issue as to the validity of the waiver. *See United States v. Watson*, 582 F.3d 974, 986-88 (9th Cir. 2009). We accordingly dismiss the appeal. *See id.* at 988.

Counsel's motion to withdraw is **GRANTED.**

**DISMISSED.**