

MAR 18 2015

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

CHESTER EVANS DAVIS,

Defendant - Appellant.

No. 13-30188

D.C. No. 3:12-cr-00109-SI-1

MEMORANDUM\*

Appeal from the United States District Court  
for the District of Oregon  
Michael H. Simon, District Judge, Presiding

Submitted March 10, 2015\*\*

Before: FARRIS, WARDLAW, and PAEZ, Circuit Judges.

Chester Evans Davis appeals his jury-trial conviction and 97-month sentence for evasion of payment of taxes and evasion of tax assessments, in violation of 26 U.S.C. § 7201; failure to file corporate tax returns, in violation of 26 U.S.C. § 7203; and obstructing the due administration of the internal revenue

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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).

laws, in violation of 26 U.S.C. § 7212(a). Pursuant to *Anders v. California*, 386 U.S. 738 (1967), appointed counsel has filed a brief stating that there are no grounds for relief, along with a motion to withdraw as counsel of record. We have provided Davis the opportunity to file a pro se supplemental brief. No pro se supplemental brief or answering brief has been filed.

Our independent review of the record pursuant to *Penson v. Ohio*, 488 U.S. 75, 80 (1988), discloses no arguable grounds for relief on direct appeal. The district court did not clearly err in finding that Davis was competent to stand trial. *See United States v. Gastelum-Almeida*, 298 F.3d 1167, 1171 (9th Cir. 2002).

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

**AFFIRMED.**