

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1101

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

NANCY E. LLOYD, individually and doing
business as Wings of Freedom,

Defendant - Appellant.

Appeal from the United States District Court for the Middle
District of North Carolina, at Durham. N. Carlton Tilley, Jr.,
Chief District Judge. (1:04-cv-00274-NCT)

Submitted: June 22, 2006

Decided: June 28, 2006

Before NIEMEYER, MICHAEL, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Nancy E. Lloyd, Appellant Pro Se. Gilbert Steven Rothenberg,
Curtis Clarence Pett, Andrea R. Tebbets, Richard T. Morrison,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for
Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Nancy E. Lloyd appeals the district court's order granting a permanent injunction against her based on her activities in promoting abusive tax shelters. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Lloyd, No. 1:04-cv-00274-NCT (M.D.N.C. Dec. 6, 2005). We deny Lloyd's motion for a stay, deny the motions for sanctions, and dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED