

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-4024

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

JAMES G. BAUGHCOME,

Defendant - Appellant.

Appeal from the United States District Court for the District of South Carolina, at Anderson. William B. Traxler, Jr., District Judge. (CR-98-436)

Submitted: June 8, 1999

Decided: June 18, 1999

Before HAMILTON and WILLIAMS, Circuit Judges, and HALL, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Benjamin T. Stepp, Assistant Federal Public Defender, Greenville, South Carolina, for Appellant. Alan Hechtkopf, Frank Phillip Cihlar, Robert Esten Lindsay, 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Unpublished opinions are not binding precedent in this circuit.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:

James G. Baughcome appeals his convictions after a jury trial for income tax evasion and failure to file income tax returns. See 26 U.S.C.A. §§ 7201, 7203 (West 1989 & Supp. 1999). On appeal, his attorney has filed a brief in accordance with Anders v. California, 386 U.S. 738 (1967), raising three issues but stating that, in his view, there are no meritorious issues for appeal. Baughcome alleges that district court erred: (1) by denying his motion for acquittal; (2) in determining his sentencing range under the sentencing guidelines; and (3) by denying his motion for a downward departure.

In accordance with Anders, we have examined the entire record* in this case and find no reversible error. We therefore affirm Baughcome's conviction and sentence. This court requires that counsel inform his client, in writing, of his right to petition the Supreme Court of the United States for further review. If the client requests that a petition be filed, but counsel believes that such a petition would be frivolous, then counsel may move in this court for leave to withdraw from representation. Counsel's motion must state that a copy thereof was served on the client.

* Despite notice of his right to do so, Baughcome has not filed a pro se supplemental brief.

We dispense with oral argument because the facts and legal contentions are adequately presented in the record and briefs, and oral argument would not aid the decisional process.

AFFIRMED