

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 04-1121**

**September Term, 2004**

FILED ON: JANUARY 18, 2005 [871256]

DAVID J. EDWARDS, PETITIONER

NOEL W. SPAID, APPELLANT

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE, APPELLEE

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Appeal from the United States Tax Court  
(No. IRS-7010-00)

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Before: GINSBURG, *Chief Judge*, and GARLAND, *Circuit Judge*, and WILLIAMS, *Senior Circuit Judge*.

## **J U D G M E N T**

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. *See* Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the Tax Court's imposition of sanctions on appellant Noel Spaid is affirmed. We conclude the Tax Court did not abuse its discretion in imposing sanctions for the reasons it gave in its memorandum opinion of July 12, 2002 and its supplemental memorandum opinion of May 22, 2003.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after the disposition of any timely petition for rehearing or petition for rehearing en banc. *See* Fed. R. App. P. 41(b); D.C. Cir. Rule 41(a)(1).

**PER CURIAM**

**FOR THE COURT:**  
Mark J. Langer, Clerk

BY:

Michael C. McGrail  
Deputy Clerk