

**United States Court of Appeals**  
FOR THE DISTRICT OF COLUMBIA CIRCUIT

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**No. 06-1118**

**September Term, 2006**

**Filed On: January 23, 2007**

[1017808]

Noel W. Spaid,  
Appellant

v.

U.S. Tax Court,  
Appellee

**BEFORE:** Henderson, Tatel, and Garland, Circuit Judges

**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 order of the Tax Court filed February 24, 2006 be affirmed. Whether this court's review is for abuse of discretion, see Tulman v. Comm. on Admissions & Grievances, 135 F.2d 268, 268 (D.C. Cir. 1943) (per curiam), or plenary, see In re Grievance Comm. of the United States Dist. Court, 847 F.2d 57, 61 (2d Cir. 1988), appellant's challenges fail. The Tax Court properly reprimanded appellant for her advancement of frivolous arguments and her failure to cite adverse legal authority. See Tax Court R. Prac. and P. 202; Model Rules of Prof'l Conduct 3.1, 3.2, 3.3(a), 8.4(a), and 8.4(d).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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 resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

**Per Curiam**