

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

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**No. 06-1040**

**September Term, 2007**

**Filed On: October 18, 2007**

[1074393]

Christopher Michael Frazier,  
Appellant

v.

Commissioner of Internal Revenue Service,  
Appellee

**APPEAL FROM THE UNITED STATES TAX COURT**

**BEFORE:** Ginsburg, Chief Judge, and Henderson and Tatel, 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 and supplement 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 decision of the United States Tax Court filed October 14, 2005, be affirmed. Appellant has not identified any error in the Tax Court's holding that the Commissioner of Internal Revenue had not abused his discretion in ordering a levy on appellant's assets.

Pursuant to D.C. Circuit Rule 36, this disposition will not be published.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**